

THE HINDOO PATRIOT

With which is incorporated the Indian Field.

REGISTERED No. 22.

PUBLISHED EVERY MONDAY.



VOLUME XXV.
NUMBER 3.

CALCUTTA:—MONDAY, JANUARY 21, 1878.

Per Annum in Advance.
TOWN.....11-8.
MOFUSSIL.....13-4.

THE WEEK.

MONDAY, 14TH JANUARY.

LAST SATURDAY'S *Gazette of India* notifies the arrangements made in connection with the Surveyor General's Office, which we announced about two months ago:—

His Excellency the Governor General in Council is pleased to appoint Colonel J. T. Walker, C. B., R. S., Superintendent of the Great Trigonometrical Survey of India, to be Surveyor-General of India, vice Major-General H. L. Thuillier, C. S. I., R. A., retired.

In notifying the retirement of Major-General Thuillier from the office which he has held for nearly seventeen years, and from the department in which he has served upwards of forty years, the Governor General in Council deems it right to place on record the high sphere which the Government of India entertain of Major-General Thuillier's services and of the zeal and ability which he has brought to bear upon the discharge of his duties during an unusually long official career.

Although Major-General Thuillier suffered in public estimation by his treatment of Col. MacDonald, he was we must do him the justice to say a really good man. He was affable, genial and kind-hearted. We wish him God speed!

It is rumoured that the appointment of a Royal Commission on Irrigation will be moved in Parliament on its re-opening. Probably Mr. Bright will take the lead in this move.

WE ARE SORRY to notice that there has been a discord in the Mansion House Indian Famine Fund in consequence of a proposal to pay the Honorary Secretary and Treasurer one thousand guineas in recognition of his services. The late Lord Mayor, Sir Thomas White, is so much annoyed at this outcry that he has declined to receive an illuminated address voted to him by the Committee, and which was to have cost fifty guineas. One member Mr. Cunningham, has resigned in consequence of this difference.

THE LONDON CORRESPONDENT of the *Indian Daily News* gives the following story:—An army surgeon, who is on leave from India at present, was one evening playing *ecarte* after dinner at a club not one hundred miles from St. James's Square. He lost, it would seem, a good deal of money at the game—apparently more than he could afford to lose without inconvenience—and making some excuse to leave the card-room, he went downstairs to the dining-room, where he seized an ordinary table knife, and began to cut his throat with it in a very deliberate manner. Fortunately this rash act was prevented by the steward and one of the waiters. But the funniest part of the thing was that his fellow-members instead of showing any sympathy for him expressed their indignation that he should have selected the dining-room of the club, of all places in the world, to attempt to commit suicide in. "Gad," said one member to the writer's informant, "if he had really managed to cut his throat, there might have had to be an inquest in the club!" This harrowing possibility was of course too dreadful to be contemplated, and for fear the offending member should be again tempted to indulge his suicidal tendencies in the club, it was proposed by the committee to "invite" him to retire!

THE DRACON HERALD notices the appearance of an Amazonian woman from Hyderabad, who has come at the head of one hundred men. She wears the Arab dress, and is fully armed with a sword, shield and pistol. She is an excellent rider, knows how to handle sword, and has a good knowledge of the Persian language.

It is stated that the Bombay Cotton Frauds Act will be repealed.

REFERRING to a statement in a Southampton newspaper that of the 3,511 vagrants passing through the town during the past twelve months, more than one-half of these, generally dissolute and idle wanderers, had previously been soldiers, the *Civil and Military Gazette* says that "the short service system of recruiting the army is not likely to prove such an all round boon as was anticipated by the nation." India has a money interest in this question. Our army charges have considerably increased on account of this short service system.

THE ABOVE JOURNAL has the following:—"Report says that the military authorities have condoned the offence of the Lieutenant Colonel who has been charged with having made a false declaration as to age in his 'Attestation Paper.' At any rate no action is, it is said, to be taken." Poor Surendranath!

TUESDAY, 15TH JANUARY.

THE PIONEER HINTS that our Government has not squared its accounts with Sir Salar Jung by dismissing Mr. Oliphant. Our contemporary says:—"We have good grounds for believing that the dismissal of Sir Salar Jung's Private Secretary is only one, and a comparatively unimportant, incident in a chain of recent events affecting the relations between the Government of India and the Court of Hyderabad, which, being under the consideration of the Secretary of State, cannot conveniently be discussed at present." Live and learn!

WE READ that a life-size portrait of Her Majesty the Queen and Empress of India was, on New Year's day, presented to His Highness the Maharajah of Jeypore, by Colonel Beynon, Political Agent, on behalf of the Empress of India, as a token of Her Majesty's appreciation of the Maharaja's loyal and devoted attachment to the Imperial Government.

IT WAS GIVEN out at Frankfurt on the 13th ultimo, that Germany, Austria, and Russia have agreed upon the following conditions of peace—the autonomy of Bulgaria; the free passage of the Dardanelles; the cession of Armenia to Russia; Herzegovina and Bosnia to be ceded to Austria; Niksic and the territory around, with the exception of the Albanian coast now held by Montenegro, to the latter country; and the independence of Servia and Roumania.

THE COURT JOURNAL has the following regarding Lord Lytton:

"Lord Lytton is a hard-worker. It is no uncommon thing for him to send for one of the leading members of his Government to dine with him, and after dinner confer with him on some important question of policy till two in the morning. The conference ends with a request on the Viceroy's part for a despatch the same day, and this means that the official has to sit up perhaps a couple of hours more in order to write the document. Lord Lytton has great powers of conversation. No one can tell a story better than he. He is far too young to be in his anecdotal age, and so his tales are always a *propos* to some subject which is being discussed; and no one ever heard him tell the same story twice. That is what comes of having dwelt in many different parts of the world, as Lord Lytton has done. He has been in various diplomatic capacities at Washington, Florence, The Hague, Constantinople, Vienna, Bolgrad, Paris, Athens, and Lisbon. In fact he was a veritable Ulysses by the time he was 40."

AN INTERESTING account of the German Army has recently been published by a French officer, who was for many years Military Attaché at the Court of Berlin. The total number of trained soldiers Germany could dispose of in time of war, including the troops of the Landsturm, is estimated by the writer at from 3,000,000 to 3,300,000 men, of whom 1,300,000 belong to the Regular Army and Landwehr. Owing to improvements which have been made in the details of the mobilization scheme since the war of 1870-71, the writer calculates that in three weeks the whole of the Regular Army could be concentrated on the French frontier, while in another three weeks the fourth battalions and six divisions of Landwehr troops could be brought up into line, the total strength of the invading army being thus raised to about 900,000 men.

THE BANK OF BENGAL has declared a dividend for the past half year at the rate of 8 per cent per annum.

THE EMPEROR OF CHINA has issued another edict against opium. Smoking opium, especially by officials, scholars and the army, is to be forbidden throughout the country, the prohibition to come into effect in three years' time. Generals, governors-general, will, meanwhile, consider and draw up local regulations for giving effect to the order. But these edicts generally prove a dead letter.

THE BURMESE seem to be greater consumers of matches than the Bengalis. Last year the trade in matches brought into British Burma was almost equal to the imports of the Bengal Presidency, which includes not only Bengal Proper but the whole of Northern India. In round numbers the Burmese took last year a little over £17,000 worth of the

article, whilst the imports in Bengal were only a little over £20,000.

WEDNESDAY, 16TH JANUARY.

THE CHINESE difficulty in America seems to be occupying much attention. Governor Irwin, of California, in his message to the state Legislature, declares that the presence of Chinese has initiated an irrepressible conflict; that if unlimited immigration be conceded to the Chinese, their civilization may override America's, provided they are protected under treaty provisions. The imminent danger is, he thinks, that the conflict may become so sharp that the Government may be unable to secure to the Chinese that protection to which the treaty and humanity entitle them. The plain duty of the United States Government is therefore, he argues, to secure the abrogation of the treaty provisions permitting unrestricted Chinese immigration. So the American cannot live with the Chinaman as a man and a brother.

ADULTERATION has become an art. It seems that the silk manufacturers of Lyons have invented and carried to great perfection a method of mixing gelatinous and weight-giving substances, with a dye, and loading the fibres of silk with them to almost any extent. In some instances half the weight of these fabrics is made up of dye and the stuffs begin to cut and become greasy almost the first time they are worn. So commercial morality is keeping pace with the progress of civilization.

A STATUE of King Robert Bruce was unveiled at Stirling on 24th November. Previous to the ceremony a procession took place, headed by the Grand Marshal, bearing the two handed sword of Bruce.

THE NEW YORK ARMY AND NAVY JOURNAL, anticipates that the telephone will be used in warfare. The telephone has passed the stage of experiment as a scientific toy, and is in practical use in New York and elsewhere.

EXPERIMENTS have been made lately with the telephone to test its efficiency as an aid to submarine divers. It was found that sounds could be conveyed by it between the diver and his companions in a boat or on shore and when some slight necessary modifications shall have been made in the instrument it is thought that it will much relieve the danger of this perilous business.

VANITY FAIR has an article on the Duty of Lying. "The commonest humanity," it is said, "sometimes demands that you should lie freely and unhesitatingly." All nations practise this precept, but the Hindus are condemned because their *sastras* enjoin it under peculiarly exceptional circumstances.

IN THE August number of the *North American Review*, published at Boston, there are some "Moral Reflections by a Japanese Traveller," which are intensely interesting. He thus writes about Christianity and the Christians:

"Since Christians have come to Japan, many vices have been introduced, which before were quite unknown. If missionaries could come alone to Japan without sailors or merchants I think they might do some good. But for one Christian who comes to teach us anything good, a hundred come to make money and teach us things that are bad. People who know how to make money by trying to get it from each other, they call civilized people. People who have not learned all the tricks by which money can be made out of each other they call uncivilized people. After much consideration of this subject I can find no other distinction but this. I think quite differently. Civilization consists in people being pure and good in their lives, not in being rich and smart in their business."

I have examined into religious matters a good deal, and I find no religion where the difference is so great between what the religion teaches and what the people practise as in the Christian religion.

In England nobles and bishops can sell clergymen and churches in quite curious and complicated kind of way very difficult to understand perfectly though I studied it thoroughly, and I will explain it afterwards in my Japanese book fully. I think that will surprise Buddhist priests more than anything I have seen in Western civilization. Never would a Buddhist priest allow himself and his temple to be sold, even by most high and powerful Daimio—sooner he would die."

Comments on the above are superfluous.

THURSDAY, 17TH JANUARY.

WE HAVE RECEIVED the following letter from Kaladgi, Madras, dated the 9th instant:

"As predicted by Raghunath Charry of Nungambakum in Madras a near conjunction of Venus with the moon occurred here on the evening of Monday last, the 7th instant. The Venus passed the right side of the moon. The sight attracted the attention of many here."

Callian Sitaram, Chitray.

A PERUSAL of the report of the administration of the Andaman and Nicobar Islands for the official year 1875-76, shews *inter alia* that there were 111 escapes during the year—106 by land and 5 by sea. Those who escaped by sea were recaptured within a few days; while of the escapes by land all were accounted for except seven who are supposed to have perished in the jungle. The health of the prisoners does not appear to have been quite satisfactory, owing apparently to defective sanitation and insufficient clothing. The revenue of the settlement increased during the year from Rs. 44,055 to 49,261, and the exports from Rs. 3,095 to Rs. 8,226. Education was advancing and the prospects of the Forest Department, coffee cultivation and of sheep breeding were regarded as very favorable.

PROVISION has been made for the expenditure in England of Rs. 70,000 on account of additional roofing for the Ajmere Workshops. In connection with this subject it may be stated that the estimate of State Railway expenditure in England during the current official year has been raised to a total of £1,290,000, which does not include the item above referred to.

THE SECRETARY OF STATE has, we are informed, sanctioned the indent of the Government of India for a Bruce dredger for the Sone Canals, and certain hydraulic tubes and leather washers for the Orissa Canals at an estimated cost of £3,500.

YESTERDAY HIS EXCELLENCY the Viceroy visited the Museum at 4 P. M. and the Calcutta Public Library at 5 P. M.

AN IMPERIAL decree in the *Pekin Gazette* of the 4th December last states that the Chinese force in the North West captured Harashar on the 7th October and Kucha on the 18th of the same month.

CERTAIN QUARANTINE regulations have been proposed by the Egyptian authorities for vessels arriving at Suez from ports affected with plague. No restriction will be placed on the passage of mails through the canal provided they are always enclosed in boxes and not in bags. The modifications introduced by the proposed regulations are reported as being all favorable to the freedom of navigation.

HER MAJESTY the Queen has approved the grant of a salute of 17 guns to Nawab Vikar-ool-Oomra Amir-i-Kabir, so long as he continues to act as one of the Regents of the Hyderabad State.

THERE was a show of the products of agriculture and industry at Kabina in the Rungpore district under the auspices of the public spirited zemindar of the place Babu Mahimaranjun Roy Chowdry. The exhibition was opened on the 1st January and concluded on the 4th. The district officers of Rungpore honored the show with their presence.

THERE were festive rejoicings at Noakhally on the occasion of the anniversary of the assumption of the Imperial title by Her Majesty the Queen. Fire works, illuminations, and addresses in English and Bengali composed the programme of the day. The expenses were met by the public.

MR. SANDFORD, Judicial Commissioner, British Burma, has been appointed to succeed Mr. Gordon as Judicial Commissioner of Mysore. Mr. John Jardine, Bombay Civil Service, has been appointed to succeed Mr. Sandford as Judicial Commissioner of British Burma.

TELEGRAMS from Madras give the approximate decrease on Famine relief works 32,000, on gratuitous relief 22,446, now remaining, about 369,000; prices fluctuating, price risen in nine districts.

OUR AMPTA Correspondent says that the notification in the *Calcutta Gazette* that the Moonsiffs' Courts of Goloobaria and Ampta will continue to sit at their present localities has been read with general satisfaction. There is a rumour that the Sub-divisional head-quarters will be removed from Moheshrekha to Ampta. This, if true, says our correspondent, is to be regretted, as the removal of the sub-divisional kutchery will be productive of great inconvenience to the general public except perhaps to a few pleaders.

ANOTHER correspondent from Moheshrekha says that while there is no doubt that the removal of the Moonsiffs' Courts to Moheshrekha will prove greatly inconvenient to many, the removal of the Sub-divisional head-quarters from Moheshrekha to Ampta will prove much more inconvenient to the people of villages around.

FRIDAY, 18TH JANUARY.

DR. FABIE TONNERS, our late Health Officer, is again amongst us. We shall be glad to see him usefully employed in India.

A FRENCH CENSUS will be taken in 1881. A committee will sit in Calcutta consisting of Mr. Plowden,

Mr. B-verley, and Dr. Cornish to determine upon a common plan of action.

THE HIGH COURT has issued a circular to the effect that all rules of practice under Act VIII. of 1859, and Act XXIII. of 1861, issued by the late Sudder Court, or by the High Court at Fort William in Bengal, which were in force on the 30th September last, shall, so far as the same are applicable, be continued as the rules of the said High Court under Act X of 1877, except so far as the same may be contrary to the provisions of that Act, or as the same shall hereafter be altered or modified by the Court. All Rules thus continued which refer to "Regular Appeals," shall be held to apply to appeals from original decrees, under the new Code, and all those which refer to "Special Appeals" shall be held similarly to apply to Appeals from Appellate decrees under that Code.

MR. JUSTICE CUNNINGHAM has taken his seat on the bench. In Madras he used to take an active interest in the cause of education. Some day he may be elected Vice-Chancellor of the University. Mr. Pitt-Kennedy has rejoined the bar, but we believe he intends to retire soon.

THE TIMES OF INDIA notices a state of things in certain Native principalities, which deserves enquiry. Our contemporary says that "there is a 'ring' composed of some half dozen individuals, who represent themselves at Native Courts as persons possessing great influence with high officials, and able consequently to put things going at all wrong back into the right groove. We are positively assured that quite recently such representations had the effect of inducing one to whom they were made, to pay over the sum of one lakh of rupees on the understanding that the money would procure the reinstatement in all honour of a person at present unfortunately under a cloud." Can't these men be exposed and brought to justice?

A FREAK OF POWER. A man it is stated was arrested by a military officer, because his monkey bit a child of that officer!

THE FRENCH have come to the front with a new industry, which consists in the manufacture of a cloth from feathers. It is said to be lighter and warmer than wool, dyes readily, and is waterproof. The feathers of any kind of bird can be used. The new cloth is to be employed for ladies' wear, instead of felt.

THE MEMBERS of the Poona Deputation left Calcutta on Tuesday last.

THE MADRAS MAIL estimates the mortality from the Famine in Madras at about a million and a half of souls!

SATURDAY, 19TH JANUARY.

A CORRESPONDENT states that two important public meetings were lately held for the first time at Comillah, one was to discuss the Civil Service question, and the other to present a public address to Mr. Fowle the retiring Judge of the district. The result of the first meeting was the adoption of the memorial of the Indian Association, to whom it was resolved to send the proceedings. The projectors of this movement had fixed upon the school premises for the place of their meeting, but the Magistrate refused them the use of a Government building for a political object. At the meeting for presenting an address to Mr. Fowle were present most of the European ladies and gentlemen of the station and the native notabilities of the district. The address was presented in a silver case mounted with gold with the name of the addressee engraved upon it. The cost of this case was met by Munshi Aftabuddin, late Government Pleader. Mr. Fowle was a fine specimen of the Old Civilian. He carries the best wishes of all who know him.

A CORRESPONDENT from Koomrool a village about 12 miles west of Serajunge writes to say that the village once a flourishing place is gradually dwindling away and that its population as well as that of the neighbouring places are fast diminishing. The writer attributes this decline to want of water. As the people pay the Road Cess they pray that some portion of the funds may be applied towards clearing the stream close by so that it may flow all the year round, and keep the communications open as well as furnish supply for the domestic consumption of the villagers.

THE INDIAN CHARIVARI has done honor to itself by honoring Father Lafont with a place in its album. The portrait is fair; we transcribe with pleasure the biographical sketch by Buck:

"Whatever objections any one may find to the principles of the Society of Jesus, no one can deny that they have established a system of education, one of the most perfect ever known. If a youth, who has been for some years under

the tuition of the Jesuit Fathers and Professors, does not acquire a good sound education, it is more the fault of the taught than the teachers. The subject of our sketch is a good example of the zeal and interest with which the Fathers pursue the science of education. Born at Mons in Belgium in March 1837, Father Lafont was sent for education to the College of St. Barbe, at Ghent, where he distinguished himself. In 1854 having concluded his studies at the College, he entered the Society of Jesus; and after the usual years of probation, was sent to India in 1865, as a Professor at the St. Xavier's College. Here he completed his theological studies, and was ordained a priest in 1869. But in the meantime he had made a name for himself in India by his scientific attainments and his readiness to impart the knowledge to others for the public good; and, a vacancy occurring in the office of Rector of the College in 1871, he was selected for the appointment, which he still holds. The popularity of the College shows how fully the choice was justified, and he has succeeded in introducing many improvements, most noteworthy amongst which has been the establishment of an excellent Observatory, with many of the latest modern instruments. He is a fellow of the Calcutta University and a Vice-President of the Bethune Society, but the title of which he will be most justly proud, will be that given him by a native gentleman a short time ago, of the father of Modern Science in India. The numerous lectures he has given to native audiences on scientific subjects have fully entitled him to be so-called. In general society Father Lafont makes himself a favorite whenever he can find time to indulge in it."

NEWS HAS BEEN received from Mozema to the 10th. Carnegy not worse. Williamson and Macgregor arrived. Night firing by Mozema men continues. One policeman killed. Kouoina inclined to treat. Other villages behaving well.

THE GOOD PEOPLE of Midnapore we are informed observed the anniversary of the assumption of the title of Empress of India by Her Gracious Majesty the Queen on the 1st instant in right loyal style. There was an illumination of the town and there were also other rejoicings. The festive observances were, however, darkened by the gloominess pervading the people owing to the prevalence of the epidemic fever, from the effects of which they have not yet recovered. The managers of the festivities have resolved to apply the balance of the subscriptions raised for the occasion to the purchase of medicines and distribution of the same among the poor *gratis*.

WE LEARN from an intelligent eye-witness of the Sagar mela, which is held annually at the southern extremity of the Sagar island on the last day of the month of Pouse just past, which was the 12th instant this year, that unlike last year there was fair weather and nothing occurred to put the pilgrims to inconvenience. Last year there were drenching showers, and if it were not for the shelter afforded to many of the pilgrims in the abad of Babu Prosad Dass Dutt of this city many might have perished. About 40,000 people gathered this year within an area of about two square miles, and they were carried by five steamers and a flat and about 600 country boats. Of the pilgrim steamers that of Messrs. Maclean and Co. was the most comfortable and fast-going, and its commander was polite and attentive to the wants of the passengers. The gathering consisted of Bengalis, Urias, Nepalese, Burmese, Marwaris, and other up-country people. There was a sprinkling of educated natives, whose wonder and delight at the sight of the sea, says our correspondent, was most amusing.

THE SAME eye-witness makes mention of a sporting excursion made by the Hon'ble the Chief Justice and Mr. Mangles, the Presidency Commissioner, to Sagar Island during the late holidays. These distinguished Shikaris returned on the 15th instant after bagging four deer and a wild boar, the deer were shot by Mr. Mangles and the boar by Sir Richard. The fearless and bold manner with which they penetrated into thick jungles and crossed nullahs knee-deep in mud surprised the native sikares and others who accompanied them and were present on the spot. They were very kind and courteous to the people. Babu Prosad Dass Dutt, proprietor of Dhoblat in Sagar Island, which was also the scene of their sports, rendered them every assistance. The distinguished visitors were much pleased with the courtesy and attention shown by the Babu, and greatly admired the unusually high protective work he has constructed. In the day of Messrs. Palmer & Co. Sagar Island was both a sanatorium and sporting ground.

THERE is an improvement in the health of the town. During the week ending the 12th January the Health officer's report gives 336 deaths, of which 127 were from fever, 61 from diarrhoea and dysentery, 16 from cholera, and 20 from tetanus and the rest from other causes. Fourteen infants were still-born and ten persons died from old age.

LORD LYTON has addressed the following graceful letter to Babu Gobindch under Dutt:—

GOVERNMENT HOUSE, CALCUTTA,
15th January 1878.

Dear Sir.—His Excellency the Viceroy desires me to tender you his best thanks for the new edition of "A sheep gleaned in French Fields." His Excellency attaches much value to the book, I am to say, not merely on account of its own excellence, but as a remarkably bold and successful experiment in literature, and an evidence of great mental energy on the part of your accomplished daughter for whose untimely loss

His Excellency desires me to repeat to you his expression of sincerest sympathy,—remain, dear Sir, Your's faith fully.

S. C. BAYLEY
For Private Secretary.

IN TO-DAY'S *Gazette of India* is republished a notification of 1876 regarding the procedure under which currency notes can be obtained for bullion after it is assayed at the Calcutta or Bombay Mint. We are informed that this repetition does not entail any alteration in present practice, the only changes in the old notification are in clauses 5 and 8, whereby the Commissioner of Currency (at Calcutta the Comptroller General) is empowered to delegate the duty of signing certain certificates to one of the Gazetted officers under him. The circumstances of the Bombay Office where the Accountant General, who is also Commissioner of Currency, has occasionally to be absent from Bombay, rendered it necessary to permit such delegation otherwise when the Accountant-General was away there might be delay in complying with the requirements of Bullion holders.

INTELLIGENCE from the force under General Kays, dated, Camp Naru Khula defile, 18th January, states that they left the Durzai heights on the morning of the 17th and bivouacked in the Naru Khula defile, where they will remain for a day or two to be joined by General Ross's force on the 18th. In the operations of the Turki column in the Naru kula defile on the 16th Major Rice commanding the 1st Sikh Infantry was severely wounded, the Havildar Major of the Regiment killed, and two men wounded. The enemy's loss not known. In the operations of the 17th five of the enemy were killed, our only casualty one Sepoy slightly wounded.

LETTERS from Mozema dated the 15th were received at Jorehat on the 18th. All the villages near Mozema including Konoma have submitted to Captain Williamson, and the Mozema head-men have asked for terms, expedition believed to be near a successful termination. Mr. Carnegie has reached Samaguting and is doing well. Colonel leaves for the Naga Hills on the 20th.

WE HAVE to acknowledge with thanks the receipt of the under-mentioned publications:—1. Thacker's Bengal Directory for 1878. 2. Lessons in Elementary Botany, by George Watt M. B. F. C. S. Professor of Botany, Hooghly College. 3. Nulinibhoosun Natuk,—a drama in Bengali, by Pearylall Mookerjee. 4. The Russo-Turkish War, being a narrative of events of the war compiled from various sources, in Bengali, by Gocoolchunder Mozumdar. 5. The Mahabharat in Bengali prose, published by Protapchunder Mozumdar and distributed *gratis*, Nos. 15 to 17. 6. The Report of the Madras Famine Committee, No. 15.

WE TAKE from the morning papers the following telegrams of the week:

London, 12th January.—The Porte has asked Russia the basic conditions upon which she is willing to conclude peace, but has received no answer, meanwhile hostilities continue.

13th.—Porte is still without any information respecting the armistice. The whole British Mediterranean squadron ordered to rendezvous in Levant. Mahomedan population in Constantinople is irritated at England's policy.

14th.—The Russians have completely invested Erzeroum. The Russians have occupied Ichtiman. The Grand Duke Nicholas is advancing, and will cross the Balkans to-morrow. The Grand Duke has notified to the Porte that he is ready to receive a delegate respecting an armistice, but that he is ignorant of the peace conditions Russia intends to impose. The head-quarters of the Russian Army in Bulgaria have been transferred to Gabrova at the Schipka Pass.

15th.—Serfer and Wanyo Pachas, invested with full powers, have started for Kezanlik to treat for an armistice with the Grand Duke Nicholas. The Serbian troops have occupied Gurshamli and Vranja, and are advancing against Pristina. The Serbians have joined the Roumanian troops, who are besieging Widdin.

15th.—Advices from the Cape state that the prospects are more pacific as regards the outbreak in Kaffraria. A letter has appeared from Lord Napier of Ettrick, in which he defends the British occupation of Quistan, and considers England has guaranteed the integrity of Afghanistan. The Turks are bombarding Eupatoria, Salta, and Theodosia in the Crimea.

16th.—Advices from Constantinople state that a great battle was fought on the 14th between Tator Bazarlenik and Philippopolis, and that fighting was re-commenced on the following morning. Suleiman Pasha's positions were afterwards closer on to Philippopolis than before the battle. The inhabitants of Philippopolis have been ordered to leave. The Russians have arrived at Tehirpan.

16th.—Lord Derby is unwell. Meetings continue to be held in favour of England adhering to the policy of neutrality. Mr. Fawcett has made a speech in which he attacked the Frontier Policy of the Indian Government, and said he intended moving for a Parliamentary Committee of enquiry into the subject. Russian head-quarters have been transferred to Kezanlik.

17th.—Austria and England have informed Turkey and Russia that, while admitting an armistice, they will not recognise a separate peace, contrary to the Treaty of Paris of 1856, without their assent. Greece is arming, and an outbreak in Thessaly and Epirasia imminent.

17th.—Parliament was opened to-day by Royal Commission. The speech from the Throne, which was read by the Lord High Chancellor, says, "My motive for the early assembly of Parliament is to acquaint you with the efforts made by the Government to terminate the war and to receive your advice and assistance." Her Majesty then adverts to the proposal made by the Porte for mediation of the Powers and

the subsequent separate appeal made to the British Government which immediately agreed to enquire of the Czar if he is prepared to entertain proposals for peace. The Czar in reply expressed an earnest desire for peace, and communications were exchanged between Russia and Turkey through the good offices of England which Her Majesty trusts will lead to a pacific solution. Hitherto neither of the belligerents have infringed the conditions of British neutrality, and Her Majesty believes that both desire to respect them as far as possible. While these conditions are not infringed the neutral attitude of England will remain unchanged, but if hostilities are prolonged, some unexpected occurrence may oblige the Government to adopt measures of precaution, which would require adequate preparation, and Her Majesty trusts to the liberality of her Parliament to supply the means.

Her Majesty then says that her relations with foreign Powers are friendly, and alludes to the strenuous and successful exertions of the local Governments in India for the relief of the famine and refers to the liberal aid afforded by her people at home, and in the colonies for mitigation of the sufferings of the famine-stricken. An enquiry is to be directed to diminish the chances of future danger from like calamities.

In conclusion Her Majesty hopes for a peaceful settlement of the difficulty with the Caffres.

The Bills to be presented during the Session are of local interest.

19th.—The Russian loss in the capture of the Schipka Pass was 5,464 men. The Russians have occupied Philippopolis, and threaten Adrianople. There is a suspension of hostilities in Bulgaria. The blue book on the Eastern question shows that Lord Derby all along informed Turkey in a decided manner that there was no hope of British intervention. Bombay, 17th 14h. 36m.—The sufferings of the sick and wounded in Russian and Turkish camps are appalling. The *Daily News* correspondent says that Plevna is a vast charnel-house, surpassing in horror anything that can be imagined. This state of affairs is partly owing to the fact that Osman Pasha, during the defence, failed to take precautions for the sick and wounded, and partly to the Russians making no provision for the suffering victims of their victory. The Bulgarians, who have been employed to clear the place of the putrefying corpses, have done so in a most brutal manner, mixing in the same carts the dying with the dead. In Armenia the Russian officers are accused of compelling the Turkish women to walk through the camp naked, and of making the wounded Turkish soldiers walk from Kara to Erzeroum. The Ministerial crisis in Italy has come to a close, Signor Depretis having succeeded in forming a Cabinet. There have been frequent fights between the German stone-masons employed at the New Law Courts and the mobs collected around the works. One German is committed for trial on a charge of stabbing. Admiral Fanshawe will succeed Admiral Elliot as Commander-in-Chief at Portsmouth. The weekly accounts of revenues just published are bad. In the Customs there is a deficiency of £122,000, and in the Excise of £231,000. On three-quarters of the financial year the stamps show a surplus of £18,000. The weather is clear and frosty. The theatres are crowded, and any allusion to Turkey is vociferously cheered, while any reference to Russia is loudly hissed. The Queen leaves for Osborne, and the Prince and Princess of Wales are at Sandringham. In Greece there is considerable agitation for war against Turkey, and an outbreak in Crete is considered imminent.

17th January 20hrs. 15m.—Telegrams by post from Alexandria up to London date of the 4th January report that General Cialdini the Italian Ambassador at Paris has resigned on account of ill health. Diplomatic communication from the French Foreign Minister states that the policy of the French Government in the Eastern question is one of political expectancy, but that France could never remain indifferent to any change in the political geography of the Mediterranean littoral. Midhat Pasha was called to London on the 1st. It is believed this measure was in connection with the negotiation for an Armistice. A telegram from Canes in Crete states that a large number of Christian families on the 1st attempted to enter Retimo but that they were hindered by the Turkish population who maltreated them and shut the gates against them. The English Vice Consul was pursued by the Turkish sword in hand. The Troops remained inactive and no serious consequences resulted from the outrage. The English ironclad *Rapier* has arrived at Retimo. Sir Henry Elliot lately British Ambassador at the Porte is appointed Ambassador at Vienna replacing Sir Andrew Buchanan.

INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE.

(210, Bow-Bazar Street.)

LECTURE by Dr. Mahendra Lal Sircar, on Saturday the 26th instant next, at 3 P.M.

Subject: Electric Induction and Distribution of Electricity.

Admission Fee for non-subscribers—Annas 8 for a single Lecture: Or Rs. 3 in advance for 12 consecutive Lectures.

MAHENDRA LAL SIRCAR, M.D.,
Honorary Secretary.

20th January, 1878.

The Hindoo Patriot.

MONDAY, JANUARY 21, 1878.

THE TAXATION BILLS.

SIR JOHN STRACHEY'S appearance at the last sitting of the Governor General's Council in connection with the new Taxation Bills was a disappointment. The public had expected that he would announce the policy of Government as to the application of the new taxes. The Lieutenant Governor had at the previous sitting made a direct appeal to the Finance Minister on the subject. But Sir John was mysteriously reticent. He urged the necessity of passing the bills speedily. He gave a go-bye to the Lieutenant Governor's appeal in these words, "At the last meeting of

the Council, my hon'ble friend the Lieutenant Governor expressed a hope that I would take an opportunity of explaining the scheme which the Government of India propose to adopt in regard to the expenditure of the funds which we are now proposing to raise by fresh taxation. I think this wish of my hon'ble friend entirely reasonable, and before the Council is asked to pass these Bills into law, I shall endeavour to give the fullest explanation in my power in regard to this subject. I feel confident that I shall be able to satisfy the Council and the public that the resolution which the Government has proclaimed will be faithfully carried out, and that the proceeds of these new taxes will be expended for the purpose of providing what I have called an insurance against famine and for no other purpose whatever." But this is neither here nor there. The Lieutenant-Governor had put the question with a view to answer the queries raised in his own Council, but he is not now wiser than he was before. How can he frame the provisions in the Bengal Bill for the application of the fund without knowing the views of the Government of India, and it is much to be regretted that the Finance Minister should hesitate to speak out on the subject. Maharaja Joteendra Mohun Tagore made a definite suggestion, but he too failed in eliciting an answer. We are glad to observe that the Maharaja earnestly urged the necessity of economy. He said:

"As a non-official member of this honorable council, I deem it my duty, however, respectfully to represent to your Excellency the strong impression which exists among the people that there is considerable room for retrenchments in the Home Military charges as well as in the army and Public Works expenditure here, and that no additional tax ought justly to be imposed on the people, before such retrenchments have been effected. As to the practicability of the reductions, they are supported in their views by no less an authority than Your Excellency's distinguished predecessor, Lord Northbrook; and this council will remember the correspondence which passed between the War Office and the Duke of Argyll when His Grace was the Secretary of State for India, with regard to the depot and recruiting charges. I am glad to see that the honorable member in charge of our finances entertains similar views with regard to Military Expenditure, and although he said on a former occasion that Your Excellency's Government will endeavour by representation to the Home authorities to effect necessary retrenchments, he has unfortunately for us been able to hold out little hopes of success. Now, My Lord, the people of this country have no voice in the British Parliament, and they have no exponent of their views in the India Office; they naturally look up to you—Your Excellency's Government as the protector and guardian of their interests. I hope your Excellency will allow that as loyal subjects, they have a right to expect that this Government will not simply represent but represent with all the force and earnestness which sincerity of conviction imparts, that it cannot consistently with justice impose fresh burdens upon the mute millions mostly living from hand to mouth, until all possible reductions in expenditure have been effected. The generous instincts of the British nation and the love of fair-play which distinguishes them will, I feel confident, be on the side of justice to India, though the adjustment of the financial relations of England with India on an equitable basis were to affect their own pockets and interfere with patronage in certain high quarters.

While admitting the necessity of present taxation, the Maharaja suggested:—

There is a widespread apprehension which, I confess, is not quite unfounded, that taxes once imposed are not easily or soon removed. For this reason I would take the liberty respectfully to suggest that the Select Committees to which the taxation bills are to be referred may be asked to give their special consideration to the question whether the bills should not be so modified as to limit their operations to a certain period, say two or three years, that there may be ample time for representation to the Home Government and the British public of the grievances of which we complain. This course, I submit, will be an assurance to the people that your Excellency's Government is in earnest to do all it can to effectuate reductions, and will inspire them with a confidence that no new permanent burden will be laid upon them until all efforts of your Excellency's Government to persuade the people of Great Britain to deal justly by the helpless millions of this their great dependency have absolutely failed. One word more, My Lord, and I have done. Regarding the application of the money to be raised by taxation, with every deference to the hon'ble member in charge of the Bills, I am humbly of opinion that it should be formed into a separate fund with a separate account, and not be merged into the general Revenue, so that it may satisfy the people that it is in reality what it is intended to be, a separate famine fund; they will also have an opportunity of knowing what, if any portion of it is applied to the repayments of previous famine loans, and what portion is spent in the construction of famine insurance works, and how far those works answer the purpose for which they are intended; for not to mince matters, there is a general conviction that some at least of the irrigation works which have been executed have turned out to be, as Colonel Corbett has shown works of experiments rather than of experience.

The only reply which Sir John Strachey made to the above was this—"I will merely add now, with reference to the other remarks made by the hon'ble member and also to those of my hon'ble friend Maharaja Jotendromohun Tagore, that I shall endeavour, at some future opportunity, to give as

full information as may be in my power and replies upon every point to which reference has been made." We ask again why this hesitation—this indecision—this reticence? Sir John in his first statement remarked: "So far, however, as we can now speak for the future, the Government of India intends to keep this million and a half as an insurance against Famine alone. In saying this I should explain that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security." It might be inconvenient to form a statutory fund, but where would be a guarantee to the people that the proceeds of the Famine taxes would be exclusively applied to famine purposes. Sir John added, "we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust." If so, then why not give the necessary guarantee? It is true that after the inroads made on the Permanent Settlement a guarantee of that kind may not be worth much; still the people would have the satisfaction of knowing that the Government has given the guarantee. For our part we think that the money after paying the interest on the Famine debt should be applied to the extinction of that debt, and after it is paid off to the reduction of taxation. As no protective works can be devised which would be a complete insurance against the Famine, in the event of a future calamity more money will be needed, and if the present loans are paid off, the Government will be able to borrow money to meet future Famines. There would then be no necessity for fresh taxation. As matters now stand we are left in a state of doubt, indefiniteness and uncertainty.

VULCAN vs. NEPTUNE.

THE members of the Governor General's Council we observe are emulating the rhetoric of their chief. Sir Andrew Clarke read a speech at the last sitting of the Council on Famine Economy arranged with considerable artistic skill. Sir Andrew is not a good reader and therefore his oration was wearisome. But it reads well on paper. He spoke of the "fleecy capsules of the cotton plant," "the jewelled diapers of the poppy," and the like. He demolished successfully the idols, which have been set up regarding the Famine. He asked: "Is there less thrift than formerly? Is the surplus of full harvests no longer stored, but sold, and the proceeds dissipated? Has population increased and in proportion food produce diminished? Have edible grains given place to more paying crops? It is possible that these causes are at work here and there, in isolated places, due to special circumstances, but I am inclined to think they are not by any means general." Sir Andrew quoted Mr. Bernard to shew that there is food enough in the country, that even if drought and dearth were more extensive and widespread than they have been in the most disastrous of Indian famines, the empire can still from its own soil feed itself. But the crops fail in parts of the country from want of seasonable falls of rain, and what would be the best form of insurance against famine? Sir Andrew thus answered the question: "Though the measures for which we now seek assent are the premium which we must pay for insurance (I fear only for a part insurance), and though it is to be hoped that sweet nature will give us a little longer time for recovery and restoration before she again withholds from us her bounteous and fruitful gifts, we must in wisdom and with prevision and energy use the opportunity of husbanding with knowledge, as well as of distributing with certainty and rapidity, those gifts so that our peoples may not again suffer as they have in the past." It will be seen that according to our Minister of Works, whatever measures may be adopted, they will at best be a "part insurance." Now, what are the works which he would recommend? He argued strongly and eloquently against irrigation. He said that he was not an enemy to irrigation. He was once an inmate of the dream-land—he said,

"one of my dreams has been the hope that during the time I was to sit at this Council Board I would unite the waters of the Arabian sea with those of the Bay of Bengal by an inland channel." But his dream has vanished, and he spoke with sober sense. He observed that "the construction of Irrigation and Navigation works must strike the most heedless as the most obvious way of preventing famines. Water in ample abundance, rushing and racing to the Ocean only to be spread and lost in its broad bosom, has to be but bitted and curbed by dam or bund, and then so distributed as to fertilise the wide level plains of India, and to secure food and life for man and beast." But this is more easily said than done. Sir Andrew Clarke disposed of categorically the several schemes of irrigation proposed to Government and added, "that until the general conditions with which we have to deal alter materially, or schemes hitherto tried without success solve the difficulty of bringing water to the land without thereby imposing an unbearable burden on the country, we must accept as a fact that close on 550,000 square miles of the 740,000 comprising the Great Provinces of the Empire (exclusive of the Native States, Burmah, &c.) cannot receive protection in any broad sense, and the vision of the 10,000 great reservoirs conjured up by the enthusiastic projectors must be allowed to fade into dream-land." He gave hard hits to Sir Arthur Cotton and Mr. Bright. He said:

Press these principles to their logical sequence and apply them to all the area of India, and we are brought face to face with an outlay of some £700,000,000 sterling!

For a moment however admitting the dictum that "there is not a district in India that could not be more or less irrigated," and assuming that only 100 millions of acres (say 156,000 square miles) of its whole surface could have this great blessing conferred on it, at the rate specified, viz. £2 per acre (the Bombay works give Rs. 23½ per acre for protection exclusive of indirect charges), a capital outlay of 200 millions would be needed, and an annual burden imposed on the people of 8 millions sterling to cover the interest charge at 4 per cent.

A proposition so startling might be allowed to answer itself, or still better, by adopting an argument already used that the taxation of India "is almost without limit so high that you cannot turn the screw a bit more," be condemned by those who have brought it forward for grave consideration.

He concluded this part of the subject by saying that he was "a truer friend to irrigation than the romantic but rash enthusiasts who can only see that in water there is a cure for every ill, or the orator who, from the vantage ground of his great eloquence, makes easy the task, and would guide us through a maze, of which it is reserved for statesmen yet unborn to find the clue." Sir Andrew then dwelt on the advantages of Railways. The arguments in favour of Railways are well known, and we will not repeat them. Sir Andrew Clarke's essay is an able reply to the Irrigation party in England. We only wish he had noticed also the scientific objections taken by Col. Corbett. Sir Andrew, however, proves too much. The facts and figures which he has given shew that much public money has been wasted, and that the public have been consequently unjustly taxed. So much for the wisdom, which guides the counsels and action of our Government.

We are, however, sorry, that while Sir Andrew was so eloquent about the past, he was silent about the present and the future, that while he spoke on the subject of fresh taxation he said nothing about economy, particularly in connection with his own department. The public had a right to know what measures he has taken or contemplates to effect economy in the Public Works Department. This is notoriously a Public Waste Department, and though Sir Andrew has been in charge of it for three years, he has so far as we have been able to judge done nothing to justify his appointment. We welcome the arbitration of the Minister of Works between Vulcan and Neptune, but we want something more. Our Finance Ministers one after another have protested against the tyranny of the Public Works Department, but what has he done to mitigate the evil? So long as money is wasted in this Department, the public will not cease crying out against it. It is a pity that

Sir Andrew has thrown away the present opportunity.

THE NEW SCHEME OF UNIVERSITY EDUCATION.

Messrs. LAZARUS & Co., in advertising their "ebonised and gilt" furniture, say, "a change is now taking place which partakes of the nature of a sudden revolution. The eye, wearied, with the long continuance of the 'modern' style of furniture lately in use, seeks variety by a sudden reversion to styles that have had their day many years ago." Nor is this feeling of revulsion against modern styles confined to "furniture and household decorations." Even in matters of education it has lately manifested itself in a manner the most pronounced. Time was when, in India, education meant specialization to a degree that rendered it synonymous with paralysis of the intellect with reference to all subjects but one. A Pandit took up grammar, and poured over the mysteries of accents and accidents of nouns and verbs for twenty or thirty years, till he rendered himself the most useless member of society, unable even to multiply 9 by 16,—an incumbrance on his family, and impotent for all purposes of social good. Another took up rhetoric, a third logic, a fourth metaphysics, and so on; and each proved as useless as his brother with his grammar. The British Government in India encouraged this vicious system for well nigh five and thirty years, until Lord Bentinck knocked it down in 1835. It was then that some of the pupils who had been so brought up, piteously prayed for some compensation for having been rendered unfit to earn their livelihood, by the tuition the Government had imparted to them. The new system, inaugurated by Macaulay, did away with specialization, and aimed at general culture, at the opening of the mind for all that it is capable of grasping, at producing intelligent, well-informed persons, who should, by their stock of knowledge regarding man and nature, be fit to raise their nation in the scale of civilization. And the result proved so far satisfactory that we had hoped that the unfruitful old system had been set aside for good. But we were mistaken. A revulsion of feeling is now gaining ground, and a longing expressed in many influential quarters, that a reversion to the old system is desirable. The argument is the specious one of increased "specialization"—of depth v. surface; and this has been fully developed in the report of a Sub-Committee of the Faculty of Arts of the Calcutta University. The members of the Sub-Committee are not unanimous; but a large majority of them are of opinion "that the bewildering multiplicity (as it has been termed) of the present course is fatal to excellence in any branch of learning, and offers encouragement to mediocrity alone." They accordingly recommend a reversion to the old system; but having Lazarus & Co.'s puffing advertisement before them, which told them that "the improving spirit of the age does not permit complete relapse into the days of yore," they resort to a slight change here and there, just to hide the true character of their plan. The result, however, has not been, as in the case of the cabinets makers' art, "a harmonious and pleasant combination, which cannot fail to prove satisfactory to the tastes of the most fastidious," but a monster repulsive in every aspect, and most fatal to the advancement of knowledge in Indian Colleges. Of course the Mephistopheles of Allahabad, that inveterate advocate of darkness for the millions of this country, is in extacy at having so efficient an instrument placed in his hands, and pours forth torrents of vile abuse on the devoted heads of those who have raised their voice against it. Others there are who would support it for some reason or other. The Director of Public Instruction, at whose suggestion the Government of Bengal has abolished the literary course in all their colleges, except one, and substituted for the treasures of English literature, Roscoe's syllabus of the chemistry of the metalloids, may think it an easy way of reducing expense on account of those colleges. The teachers, to enable whom to enjoy trips and tours, shooting excursions and friendly visits, in the cool of the winter, the University has sacrificed the best

season of the year for hard study, and forces native youths to their desks in the grilling heat of the Indian summer, will vote for the change. They will not fail to perceive that it is easier to make boys to get by rote the chemistry of the metalloids than to explain, line by line, the works of some of the greatest writers of England. Others either from a restless hankering after novelty, or a vague falacious respect for the name of science, will agree to the rustication of literature from Indian schools. But for all that we cannot believe that the changes proposed will do otherwise than put back the clock of progress. We are satisfied that it can not only do no good, but will for certain do harm; it will not only fail to remove existing evils, but bring on many glaring new ones. We are free to admit that the present curriculum of the University is defective in many respects; and those defects must be very serious indeed when even the Chancellor of the University is obliged to warn students, as did his Excellency the Viceroy at the Martiniere the other day, from betaking to the University. But we deny that the remedy proposed will cure the evils. Nor are those evils what the Sub-Committee allege them to be. We hold that the so-called "bewildering multiplicity" is a myth got up to base an argument, a sort of bogey to frighten unwary people but no reality at all. As regards the First Arts Course the Committee themselves must admit it, for the course included five subjects before, viz. 1, English, 2, a Classical Language, 3, Ancient History, 4, Mathematics, 5, Logic &c. and the proposed course likewise includes, five heads, viz. 1, English, 2, Pure Mathematics, 3, History, 4, a Classical Language, 5, Logic. If there had been a "bewildering multiplicity" of subjects, the Committee could not have reasonably left that "multiplicity" intact; it was clearly their duty to undo that which was "bewildering;" but they have not done so; and the natural inference is that in their heart they did not believe the argument to be true. No could they well do so, seeing that in Europe the so-called "bewildering multiplicity," obtains to a much greater extent than in India. In the London University, no candidate at the First B. A. Examination can be approved by the Examiners unless he has shown a competent knowledge in (1) Latin, (2) Roman History, (3) Greek, (4) English, (5) English History, (6) Mathematics, and (7) French or the German language. Here we have seven subjects including three foreign languages, all compulsory, and yet they are not thought "bewildering," or "fatal to excellence in any branch of learning" as the "proper experts" of the Allahabad print would have it. The case is very much the same in Oxford, Cambridge and the Scotch and the Irish Universities. It is possible, that the warmth of the Indian climate and the higher pay of the teachers here might exert a prejudicial influence; but we refrain from dwelling on it. For the B or Science course of the First Arts the Sub-Committee propose Inorganic Chemistry and Analytical Geometry in lieu of the Classical language and Logic. In the London University no candidate is admitted to this examination "who has not matriculated in the University, or taken a degree in Arts in either of the Universities of Sydney, Melbourne or Calcutta (provided, in the last case, that Latin has been one of the subjects in which he has passed); and the compulsory subjects are (1) Mechanical and Natural Philosophy (2) Inorganic Chemistry, (3) Botany and Vegetable Physiology, (4) Zoology—i. e. four subjects instead of two. Nor is the difference in the number of subjects made up in Calcutta by the nature and extent of the subjects recommended. In the London University the extent of Chemistry and Mathematics required is greater than what has been proposed for the Calcutta University, and there is no reason why there should be any difference. What can be learnt by English boys, should likewise be learnt by the natives of this country. If they cannot do so, they should lay no claim to reckon themselves in the same ranks with English youths: they should not be allowed to proclaim their pinchbeck to be gold.

The greatest objection to the proposed course, however, arises from the fact of the Sub-Committee ignoring Mechanical and Natural Philosophy altogether as preli-

minaries to a scientific course. The great object with which the late Mr. Woodrow recommended the omission of History and the Classics was to afford to the students greater opportunities for the study of the physical sciences. In his time the chemistry of the metalloids was compulsory, and to it the proposition to add that of some of the principal metals as treated of in one of the most rudimentary of text-books (Roscœ's) is a farce; and even this little can never be learnt satisfactorily by those who are totally ignorant of the primary laws of mechanics,—of motion, gravitation and cohesion. In our humble opinion no education in physical science can be other than the most empiric, the merest charlatany, which is not based upon the laws of matter and motion. We doubt that any body of educated Europeans could recommend it unless labouring under some delusion, or impelled by an esoteric motive. Teachers of Physical Science in India have frequently complained that owing to the ignorance of the pupils of those laws they cannot get on satisfactorily with their classes. Mr. (H. F. Blanford), when Professor of Physical Science in the Presidency College, wrote a strong protest on this subject; but he seems to have since changed his opinion, for he has signed the report of the majority recommending Chemistry without a preliminary teaching of the laws of gravitation. Those laws, besides, are useful in connexion with all scientific studies; they help to solve problems in Chemistry, Mineralogy, Botany, Zoology, and Geology nearly as much as regarding pure Physics; whereas Chemistry stands by itself, and can be of little avail to persons who intend to take up other branches of science. And since the F. A. course is designed to be preparatory to the B. A. it should include those subjects which are likely to be generally useful and leave for the latter course those which are to be special.

To make up for the loss of a classical language the Sub-Committee have recommended an addition to Mathematics; but it bears no relation to Chemistry, and may or may not be useful according as a student in the B. A. course takes up Physics or some other subject. To one taking up Botany for the B. A. it cannot but prove a dead loss of time. At any rate it does not constitute the Physical Science for which the late Director of Public Instruction recommended the omission of the Classics. The Sub-Committee admits that "Mr. Woodrow's proposals contemplate a considerable addition to the science subjects in the alternative course. The view, however, which the Sub-Committee have taken is that science study may be best promoted at the First Arts stage indirectly, namely by demanding increased mathematical knowledge, and thus laying the foundation for more accurate study at a later age." The principle here enunciated is one which none will question; but it has been completely addled in the application. "Increased mathematical knowledge" which high sounding phrase stands for Analytical Geometry, is not necessarily the foundation for accurate scientific study. The Botanist or the Chemist can rise to the highest distinction in his sphere without any aid whatsoever from Analytical Geometry. Dr. Mahendralal Sircar, in his protest against the report justly says: "Davy and Faraday were no mathematicians, yet as discoverers they were inferior to none. We must remember, further, that the facts of Physical Science, even when they had been discovered with the aid of mathematics, may be made accessible to students without that aid, and this, in an educational point of view, is of the utmost importance. For it is far better that the minds of students should be familiarised and stored with concrete, living facts, which may be of use to them at any moment, than crammed with obstructions, which they may never have an opportunity of turning to account." Dr. Rajendralala Mitra lays stress on the elements of Physics as preferable to Analytical Geometry, "as they would be useful to all alike, and serve more effectually to dispel all old prejudices than any other subject that can be named in the whole course of European teaching."

The argument, however, about a solid foundation of geometry for future education in science is obviously a mere plea. The Sub-Committee

have, by an adroit manipulation of marks, completely thrown overboard all science, and taken their stand upon English and Mathematics, the only two subjects which, according to them, are needed for the regeneration of India. They recommend that the pass mark should be raised from 149 to 175, and the only two "plucking" subjects should be English and Mathematics. The necessity of raising the mark is obviously due to a desire to repress the earnestness of the people to avail themselves of high education, as the immediate corollary of the axiom laid down by the *Pioneer* "that high education is not needed in India;" and the option given to reject History and Chemistry in favor of Mathematics and English, is "a further step towards recognising the differences which naturally exist between different minds." This anxiety of the Sub-Committee to provide for "the differences which naturally exist between different minds," would be highly creditable to them, had it been real; but, after a careful study of their report, we cannot help asking, is it real? Is it possible that the Sub-Committee have not heard that the "differences" in question manifest themselves most in connexion with mathematics and foreign languages, and least in regard to history? Mr. Sutcliffe, when Director of Public Instruction, in his annual report, described the two as the "most fatal subjects," and at the Entrance of 1876 while 163 failed in Mathematics and 127 in English, only 14 out of 1070 lost their chance of passing by their shortcomings in History. At the First Arts examination of that year out of a total of 412 failures, 300 broke down in English, 231 in Mathematics, 4 in History alone, and 2 in Chemistry alone. In previous years the result was very much the same; and had there been any real anxiety on the part of the Sub-Committee to provide against differences of mental constitution, it is not History or the chemistry of the metalloids which should have been made optional, but English and Mathematics. The anxiety, however, was all the other way, and what were already "most fatal" had to be made even more so in order to check the inflow of candidates, and the result will be, if the report be adopted, the reduction by one-half of those who now pass that test.

In the A or literary course of the First Arts, the option includes three subjects; namely, History, Logic, and Classical language. This is not said in so many words; but the only "plucking" subjects being English and Mathematics, as in the B. course, the result must be inevitable. The Committee knew this well, and wished it to be so, for they say; "if an exceptionally good student, who had paid special attention to two or three subjects, and failed in one, could still secure that high percentage of marks in all the others, (meaning of course the two plucking subjects) it seems right that he should pass." But, to quote the language of the *Pioneer*, "in every country perhaps, above all in India, there are people that are wiser in their own conceit than seven that can render a reason;" and the *Pioneer* is one of them. In commenting upon Dr. Rajendralala Mitra's dissent from his colleagues, the writer says, "this is a confusion of the Doctor's own making, as in the literary course the classics (so called) are not made optional. They are retained. He does not seem to understand the action of his colleagues." When one has a pet cause to defend it is not always that he will cite his facts correctly, or reason fairly, and it is unnecessary therefore to argue on the obliquity of reasoning which would maintain that a subject which may be taken up or let alone at the choice of a candidate without any risk of his passing is not optional. The question we have to look to is, whether the suggestion of the Sub-Committee to make the Classics optional is such as likely to be beneficial to the people, or not? We run the risk of being classed among those who, the *Pioneer* says, "presume to set Mr. Croft, Mr. Tawney, Mr. Blanford, Mr. Elliott right on questions of education,—to set up an opposition to the reforms of experts, the latchets of whose shoes if these gentlemen wore such things, they would be unworthy to unloose;" but we cannot believe that a literary course can be sound which discards the Classics. The authorities of no University in Europe have thought so, and Vandalism is the mildest term

which can express the motive of those who would advocate such a course. As shown above, the London University will not admit a degree-holder from Calcutta to its preliminary science examination unless the candidate can show that he has passed in Latin, and even the Calcutta University refuses the M. D. degree unless the candidate can produce a certificate in Latin. Now, the B course of the First Arts is, and should be, the preliminary to the medical course, and while the Medical Faculty insist upon Latin, the Sub-Committee of the Faculty of Arts render it optional, and the Government refuses to provide for tuition in that branch. Doubtless in India Sanskrit is the language which would be selected in nine cases out of every ten; but it is the best which could be selected by ninety-nine out of every hundred candidates. The prospect of making English the vernacular of India is so remote that it may be left quite out of consideration, and for centuries to come the bulk of the people must be taught through the medium of the current vernaculars, and they cannot be used as the media of scientific teaching without a knowledge of the Sanskrit, and for that object alone if for nothing else, Sanskrit is a *sine qua non*. We have no hesitation in saying that as long as the English does not become the vernacular of India, no Indian can be a perfect English scholar. Indian students cannot but think as those about them do, and they cannot express their ideas in other than the idiom to which they are accustomed from their infancy. To expect that they should be completely independent of their national ideas is to expect an impossibility. Idiom must cease to be idiom if men in India could think and express themselves in the same way as Englishmen do. The experiment of English education has been tried in India for well nigh sixty years, but as yet it has not produced a single scholar who can write English with perfect idiomatic accuracy—one in whose writings Indian idiom does not crop up every now and then. English, besides, like Mathematics, is not the end of, but the means of acquiring, knowledge, and it would be preferable to teach Science even at a small sacrifice of English tuition; to raise the intellectual status of the people what is wanted is European Science, and not the English language. The same remark may, with little reservation, be made regarding Analytical Geometry. It is of no use whatever by itself. Its value depends upon its application to other subjects of learning, and when those subjects are not aimed at, the time devoted to its acquisition is literally thrown away. But men in authority must have their hobbies, and to cherish the hobby of "specialization" the people must either throw away their money and time in what would paralyze their intellect and render them perfect drones, or keep away from all collegiate education. May we hope that there is some sympathy somewhere to prevent the rising generation from being driven to so awkward an alternative?

EDUCATION IN BENGAL.

THE BENGAL GOVERNMENT has recorded an exhaustive Resolution on the administration report of the Education Department for 1876-77. The preliminary remarks shew how the Decentralization Resolution has curtailed the resources of the local Governments. It has reduced the local Governments to the necessity of making extensive retrenchments, while it has compelled them to have recourse to increase of local taxation for the augmentation of local resources. And yet we are told that the Decentralization scheme has been a boon to the local Governments. The Lieutenant-Governor says, "the financial position of the Government of Bengal at the opening of the year 1876-77 compelled the Lieutenant-Governor not only to impress on all heads of departments the urgent need for the exercise of strict economy in the administration of the revenues, but also to make considerable reductions in the budget grants, which it was originally proposed to assign under the several heads of provincial expenditure. The Department of Education, in common with the other departments of the provincial administration, suffered under these necessary retrenchments. The grant originally intended to be assigned was Rs. 25,38,333; but this sum was successively reduced, first to

Rs. 24,92,236, and eventually to Rs. 24,67,236." The only advantage of decentralization has been the increase of local freedom to a certain extent. But let that pass. His Honor remarks, "it was inevitable that so serious a reduction in the available funds should not only arrest development, but should in some cases result in an actual decrease in the number of schools and pupils; and this decrease has occurred in middle schools generally, and in primary schools in the great majority of districts." His Honor however adds; "In all this there is no ground for apprehension, and but little cause for regret. Some of the weaker schools, which possessed little vitality independent of the Government grant, have been closed; while a more careful classification has shown that some schools were unable to maintain the standard under which they were previously ranked. But the colleges and higher English schools at one end of the scale, and the primary schools at the other, have in general stood the test of financial reductions in a manner which shows the soundness of the basis upon which they are established." By far the most gratifying feature in the educational operations of Government is that the people have been most forward in seconding and supplementing them. Including the charges of the Medical College and schools, which are not shown in the Education Budget, the total expenditure on organized education was Rs. 42,34,000, of which Rs. 22,52,000 were paid by Government. His Honor remarks:

The Government share of educational expenditure has decreased during the year from 57 to 53 per cent., and this decrease in the rate is found in the schools of every class. The contributions from the public were Rs. 16,68,000 in 1874-75, Rs. 17,86,000 in 1875-76, and Rs. 19,82,000 in 1876-77. These figures appear to the Lieutenant-Governor to afford a convincing proof that the people are willing not merely to accept the instruction imparted in our schools, but to take their share in supporting it; and it is especially satisfactory to find that, in a year in which the Government was compelled to enforce measures of the strictest economy, the schools suffered no pecuniary loss, the deficiency being supplied, and more than supplied, by increased contributions from the public.

With regard to the colleges the receipts from Government and private sources were in the following proportions:

	Government fund.	Fees and private funds.	Total.
	Rs.	Rs.	Rs.
Government colleges.	2,00,335	88,805	2,89,140
Aided colleges	24,197	83,631	1,07,828
	2,24,532	1,72,436	3,96,968

It will be seen from the above that the people contribute very largely to the maintenance of educational institutions of all kinds, and yet there are critics, who are ever and anon crying out that the Government is giving a gratuitous education to the people.

The Lieutenant Governor expresses his satisfaction with the quality of education imparted in our schools and colleges. His Honor notices the results of the University Examinations and says:

The 702 candidates who matriculated in 1874-75 were eligible this year for the First Arts Examination, and, as has already been remarked, 330 presented themselves and 151 passed. Similarly, in 1874-75 144 candidates passed the First Arts and were eligible this year for the B. A. degree, which 115 students actually obtained, or, in other words, the graduates in Arts this year were 80 per cent. of the whole number who passed the First Arts standard two years before. Such results as these cannot fail to exercise a marked influence, at no distant date, on the character of the educated classes and through them, on that of the people at large. It rests, indeed with the University, rather than with the Government, to direct the course of college study, and to ensure that the distinction of a degree shall imply the possession of those mental qualities which generally distinguish men of sound and solid education. These qualities, the Director thinks, are now found in the successful candidates at the examinations for honours; the Lieutenant-Governor hopes that he is right, for it is a matter of deep interest to the Government that education of this type should be extended to a larger circle of students.

We are not equally satisfied with the quality of instruction given to our boys. We are afraid that it is mere surface without depth. It is true that this subject is more in the hands of the Univer-

sity than of the local Government, but the latter can materially influence the former. The Lieutenant-Governor makes the following remarks on practical education:

On a general review of this province of the department of education, the Lieutenant-Governor is compelled to express his regret not only that so little has actually been done, but that the native community show so little desire to take up the important question of technical instruction in an earnest and practical spirit. Of the two Associations in Calcutta which were referred to in last year's report as having been founded for the promotion of technical education, it is understood that one confines its efforts to the delivery of occasional lectures, and that the other has made no progress at all towards effecting its object. The question of industrial schools has been very fully discussed: the advantages of an independent career have been theoretically admitted; the Government has announced its readiness to give all the assistance in its power. What is now required is not the advocacy, but the example, of those classes of society which, in spite of all warnings and all disappointments, continue to overcrowd the public service, and to expend, in competitions for ill-paid clerkships, energies and abilities which might ensure a prosperous and lucrative career in other walks of life. It has occurred to the Lieutenant-Governor that something might be done to establish scholarships from selected schools in various parts of the country tenable at Dehree, or the new Public Works School being established in Calcutta. Some of these scholarships might be reserved for European and Eurasian schools, and possibly persons interested in technical education might be found willing to endow such scholarships at all events for a term of years. Such workshops as those at Dehree are far more efficient for the purpose of technical instruction than any schools likely to be established by private persons.

We are afraid the Lieutenant Governor does not do justice to the Indian Association for the Cultivation of Science when he considers it an institution for "technical education." Its object is, as its name implies, to diffuse a knowledge of the principles of science, to assist Indian youths in the pursuit of science after finishing their academic career, and thus to foster in them a taste for scientific studies, and in so far it is steadily carrying on its work. The Resolution of the Lieutenant Governor does not say what has been done with the two lacs of rupees, which were raised in Behar for technical education in commemoration of His Royal Highness the Prince of Wales' visit. It is observable that the people have within the last two years raised about four lacs of rupees for scientific and practical education, and it is the duty of Government to assist and regulate their efforts. But what have they done in this direction? The Government exhorts our educated young men to learn practical arts, but where are the schools for them? There is only one school at Dehree and another in course of establishment at Alipore. Let the Government place within the reach of our young men means for practical education, and if these do not avail themselves of them, it will be then time to condemn them. But the Government has not shown adequate zeal in this direction.

Female education is advancing slowly. Schools for native girls increased from 403 with 9,690 pupils to 464 with 10,492 pupils, and the number of native girls studying in boys' schools rose from 7,186 to 9,794. We object to the latter system. It is demoralizing to mix up the boys and girls in the same schools. In Calcutta, a large proportion of the Government expenditure on native female education is incurred in aiding the missionary zenana agencies, and, from the reports furnished by Mrs. M. Wheeler, the Deputy Inspector of Schools, it seems, the Lieutenant-Governor says, doubtful whether any adequate return for this outlay is received. The Lieutenant-Governor thus concludes his Resolution:

A general summary of the results of the year, as gathered from the foregoing paragraphs, shows that, while the work of the department has been conducted under some difficulties and disadvantages, considerable progress has been made, and a still further measure of success may be hoped for in the future. In particular, the educational history of the year is characterized by two circumstances which appear to the Lieutenant-Governor to afford special ground for satisfaction—the large increase in the funds contributed by the people themselves to schools of every class, and the marked success of the candidates from Bengal schools and colleges in the examinations of the University. The former of these shows that the present system of public

instruction is founded upon a secure basis; that it is not merely a Government department, but a national institution. The latter affords a proof that this confidence is not misplaced; that the contributions, both of Government and of the community, are usefully expended; and that, while the basis of education in Bengal is broad, the superstructure also is high. These are results upon which, in the Lieutenant-Governor's opinion, both the officers of the department and the people at large may justly be congratulated.

We agree in the general summing-up. Thanks to the enlightened policy of our Government, Bengal has received an intellectual impulse which nothing can stop. We hope it will be accelerated as years roll by.

MR. BRIGHT ON INDIA.

AFTER years of silence the old man eloquent has spoken about India. Whenever and whatever he speaks about India, he speaks well, frankly and feelingly, and we cannot therefore feel too grateful to him. We only regret that since his great speech in 1858, which has been called Mr. Bright's Dream, he has generally been reticent about India. His reticence is our misfortune. If there is any man in England, who knows India well, who feels for it, and feels in the right way, and who can command attention when he speaks, it is John Bright. On the last occasion he spoke at Manchester, and advocated the cause of irrigation. Although we cannot join him in his opinion that Irrigation is the panacea for Indian famines, or that Railways have not proved a blessing to the country, we cordially agree with him in his general views on the subject of Indian Administration. The last we will notice first. He first glanced at the history of British possession of India. He said: "It is not by the ordinary course of a long succession that the Crown of England has power in India. It is not that we have held India by centuries of undisputed possession. Our power there is little more than a century old, and the Empire has been built up by means which I am afraid, have been instrumental in building up all other great Empires—by ambition, by crime, and by conquest. Well, we claim to be now what is called the paramount Power over a people equal to one-sixth of the whole population of the globe." And he then briefly stated how England has governed India: "We can claim the ownership of all the land, and the Government fixes for the most part what rent it chooses to receive, which is generally, I am sorry to say, the utmost it can compel. We impose taxes, import duties—as you know—stamp duties, some other duties; but, above all others, a salt duty, which is one highly productive, extremely oppressive to the poor people, cruel, and through which we send the tax-gatherer into the humblest hovel of that vast Empire." We do not agree with Mr. Bright about the effect of the salt duty. The tax-gatherer does not visit the hovel of the poor consumer—indeed, the latter does not know that he is taxed for his salt, and this is the great merit of the salt tax. Then Mr. Bright remarked, "remember that all this population has no voice; it is dumb before the Power that has subjected it. It is never consulted upon any matter connected with its government, it is subject to the Power that rules over it in a manner that cannot be said of the population of any civilised or Christian people in the world. We raise revenue, we create patronage, we pay salaries and pensions, and we trade extensively with the country." Yes, the people have no appreciable voice in the administration of their own country, and no attempt is made to remove this cardinal defect. He impressed his audience with the fact that India is a poor country. He said:

Well now you have known or heard in past times of the riches of India. In fact, within the last 100 years, whenever that word "India" was mentioned, a floating vision of vast wealth passed before the eye and the understanding. I recollect one of our poets—James Montgomery, I think—begins one of his poems—

Blow, ye breezes, gently blowing,
Waft me to the happy shore
Where, from fountains ever flowing,
Indian realms their treasures pour.

And yet there is nothing in the world more clear than this: that India is essentially at this moment in great and abject poverty, and the reputation of its wealth

has been but a proof that it was a country which marauders have always found easy to plunder.

Mr. Bright took England to task for her indifference to India. "England, for the most part, has taken no note about these famines. India was a long way off. It was a very long way when people went by the Cape; it is far off now, although by the wire you can speak within a few hours; but England took no note of this country so far off until there came the great calamity of the mutiny, when England suffered greatly, and when she passed through a great humiliation—for it is a humiliation to any Government that its subjects and especially its army turn against it." "Well, we are coming now to the time of other great calamities—the calamity of famine; and I trust we shall find now not only that Parliament, but the whole people of England, will be found willing to give a fair attention to the question that we are here to discuss to-day, and which must before long be discussed in many other parts of the country, and also on the floor of Parliament." After reading the terrible death-rate of the famines in India, Mr. Bright urged the claims of irrigation and deprecated railways. We have already said that we do not agree with him on this subject. We do not say that irrigation works are not useful. There are tracts, where they are much needed, but we are not prepared to endorse Sir Arthur Cotton's opinion, that "there is not a district in India that could not be more or less irrigated; there was not a main line of communication that could not be formed into a perfectly effective steamboat canal." Bengal for instance does not for the most part want irrigation, and then irrigation indiscriminately undertaken would swallow up an amount of revenue, which India has no means of meeting. But irrigation even where necessary is after all not an unmixed blessing. We should like to know the opinion of Sir Arthur Cotton on Col. Corbett's recent pamphlet on irrigation in Northern India. As for Railways, if they had not been in existence, the mortality from the famine would have been much greater. In fact it is doubtful whether the surplus produce of the districts would have reached in time the starving millions in Behar in 1874 and in Madras and Bombay in 1877, if the means of quick transport by Railway had not been in existence. What Mr. Bright said about the insouciance of Government is quite true.

The real remedy for the famine, as Lord Salisbury said, is the increase of the means of the people. But the land settlement clogs the springs of industry, and however industrious and thrifty the people may be, they cannot save anything. We wish Mr. Bright had expatiated upon this point with his stirring eloquence. He gave an amusing anecdote about the manner our Governors-General pick up their knowledge about India:

"You know that a new Governor-General of India is sent out from this country about every five years; as a rule, as far as my experience goes, these gentlemen do not know any more than the majority of their own class in society upon this question. They begin the moment they are appointed to read Mill's 'British India.' I met—I don't know whether I have stated the fact before, but I recollect meeting a Governor-General with whom I was acquainted just after he was appointed—met him at Euston Station in London, and I saw he had got a bigish book under his arm and was hurrying away. I spoke to him and said, 'If I were in the habit of laying wagers that I could tell the name of the book under your arm.' He looked surprised, and said, 'What is it?' I said 'I think it is 'Mill's British India.' He said it was quite true; he was beginning to read 'Mill,' and as he was going out it was necessary that he should, if possible, rub up the information which, perhaps, in the lapse of years, had passed from his mind.

He thus protested against the present system of governing India:

I repeat that there never was anything in the world so monstrous as to believe that half-a-dozen officials in Calcutta can govern one-sixth of the population of the globe, comprising twenty or more different nations, and speaking twenty different languages; and yet that is what we expect to have done, and what many people believe has been well done, by a Governor-General and half-a-dozen civilians in Calcutta. On the question of economy, I will make one observation. I believe there is only one person in India who is really to the backbone in favour of economy, and that is the Governor-General. The people with white faces, English, Scotch, Irish and so forth, are nearly all in the service of the Government. I am not speaking now of the handful of merchants, but all the civilians, engineers, military men, everybody, they have all an interest in patronage, promotion, salaries, and ultimately in pensions. And then there is no public opinion what-

ever which fights in favour of economy. There are two sets of newspapers—first, those which are published by Englishmen, and these being the papers of the services cannot, of course, be in favour of economy. They abuse me whenever I mention India in a speech of even only a single paragraph and no doubt they will do the same for what I am saying now. Then there are the native papers, and although there are a great many published in the native languages, still they have not much of what we call political influence. The Government officials look into them to see if they are saying anything unpleasant to the Government—anything that indicates sedition or discontent—but never for the purpose of being influenced by the judgment of the writers and editors. The actual Press of the country which touches the Government is the Press of the English, and that Press, as a rule, is in favour—and, of course, generally has been in favour—of annexation, more places, more salaries, and, ultimately, more pensions."

Mr. Bright is not quite correctly informed about the present condition of the Anglo-Indian Press. It is true that most of the leading English papers are inspired by the service, but there are some among them, which are thoroughly independent. A more independent, outspoken, and right-minded journal does not exist in India than the *Statesman*. But as usual it is not appreciated. It ought to have had the largest circulation, but we are afraid it does not receive the measure of support it deserves. We are glad that Mr. Bright revived his idea of decentralization pure and simple. If he continues agitating the question with his usual earnestness, we make no doubt he will carry his point some day or other.

DR. WOODFORD'S CASE.

As some of our morning contemporaries seem to question the justice of the action of the Lieutenant-Governor in reference to Dr. Woodford and to throw the whole blame upon the native assistants, the usual scape-goats, we think it necessary to say a few more words upon the Resolution of Government. We will confine ourselves simply to the facts recorded in the Resolution. In his report on the hospital for 1874 Dr. Woodford wrote:—"The annual cost has certainly exceeded that of former years, but the higher expenditure is due almost entirely to the large numbers which have had to be accommodated during the year as compared with former years. The total cost per head, including all charges, has not quite amounted to Rs. 12, and does not exceed by more than a rupee per patient per month that of former years." The Lieutenant Governor remarks, "even on the most favourable hypothesis, and on the supposition that the exact sum (Rs. 3,505) which he says should be deducted from the average for 1874, 1875, and 1876 as given by the Committee, should be deducted from the total expenditure of 1874, the average cost for that year exceeded Rs. 183. Dr. Woodford, therefore, understated the cost per head of the patients under his charge by Rs. 40. This can only be explained on the supposition that, when he wrote as he did of the expenditure in the report for 1874, Dr. Woodford was entirely ignorant of the condition of his hospital." The average charge per patient under the head of diet and extras was Rs. 47 in 1872, Rs. 57 in 1873, Rs. 79 in 1874, and Rs. 89 in 1875. The annual reports, however, show that the same class of patients has been admitted to the hospital in each of these years. The statement of extras appended to Dr. Woodford's report shows a considerable expenditure on sugar, milk, and mutton, although the use of these articles is already liberally provided for in the scale of sanctioned diets. In December 1873, there are only seven items among the extras. These cost Rs. 497 for 439 patients, or a little more than 1 rupee a head. In April 1875 there were twenty-five items, and the charge was Rs. 1,652 for 342 patients, or nearly Rs. 5 a head. The Lieutenant Governor remarks, "what Dr. Woodford is required to show is why, in a pauper hospital, an extra which cost less than 4 annas a head in December 1873 and January 1874, cost more than Rs. 2 a head in March 1875 and nearly Rs. 2 a head in April and May 1875, and more than Re. 1-8 in March and April 1876." His Honor adds, "that he has hitherto confined himself to an examination of the figures for extras on their own merits. But in addition to the palpable evidence of mal-administration which these figures afford, Mr. Eden has before him positive proof of the falsification of the hospital records. It has been found that the extra diet

sheet have been systematically tampered with by the hospital establishment after the sheets have been signed by the assistant surgeons. A large variety of extras have been entered and charged for, although the patients on whose tickets they appear have not received them, and the practice has been allowed to go on without check or control, and establishes beyond all doubt the inference drawn by the Committee that wine, spirits, and other extras were not consumed by the patients." Some of the charges recurred without any variation. Thus 24 maunds of linseed oil were regularly charged for during 17 consecutive months, during which the daily average number sick varied from 477 to 305. Two maunds of mustard oil are said to have been expended every month for eleven months, which show a population varying from 311 to 477. The expenditure of ginger appears to have been 3 seers a month for ten months. The last of these was December 1875, when the average number sick was 424. The next month the population fell to 357, but the expenditure of ginger was raised to 4 seers, and that there was nothing exceptional in the circumstances of January to call for this sudden increase with a diminished hospital population is apparent, for 4 seers were charged for in each of the 11 remaining months of 1876 as well, though the population was so low as 307 in April, 306 in May, and 305 in June. Dr. Woodford remarks that surgical necessities show little fluctuation, as surgical cases do not vary according to the unhealthiness of particular seasons. Linseed oil, mustard oil, ginger, mustard linseed meal, flour, and gum-lahs, however, are not used solely in the surgical ward. The Lieutenant-Governor remarks, it is quite clear that the practice of the hospital degenerated into one of charging for the largest quantity of supplies that would pass muster, without any reference to actual consumption." The nature and extent of the mal-administration of the hospital will be best perceived from the following extracts from the report of the Committee of Enquiry. Referring to the use of Europe medicines the Committee remark.

If we take the dry medicines which are dispensed as they are supplied, excluding bulky articles, such as woods, barks, roots used for infusions, &c., as well as articles externally used, we shall find it alleged that in a single year no less a quantity than 1,001lb. 12oz. has been expended. This is equal to a daily consumption of 21b. 12oz.; and taking a daily number of 365 patients, it means that every patient in hospital must have swallowed every day nearly a drachm of such medicine.

In addition to this, if we take the corresponding class of liquids including powerful tinctures, pure acids and oils, but excluding liquids for external use, making mixtures and so forth, we shall find that each patient must have swallowed daily nearly $1\frac{1}{2}$ drachms of such liquids, excluding cod-liver oil, a drug taken in larger quantity by each patient, besides about a drachm of solid medicine and a proportion of mixtures and other compounds with embrocations, ointments, &c., applied externally, must have swallowed 1 drachm and 13 minims daily of these tinctures, &c. This reckoning does not include bazaar medicines.

Coming to particular medicines, every patient in hospital must have swallowed daily nearly 4 grains of quinine to account for the consumption.

Every patient in hospital must have taken daily 3 grains of Dover's powder, and $2\frac{1}{2}$ grains of bismuth.

Finally, there has been an expenditure of 47lb of syrup of iodide of iron and 5lb of syrup of ginger, preparations seldom used in public hospitals at all."

We now turn to hospital clothing. The expenditure under this head appears to have been—

	Rs.		Rs.
1874	3,328	1876	1,390
1875	6,668	Average	3,792

and Dr. Woodford says that these figures are correct. The cost of introducing the new scale and of clothing 366 patients according to it in 1874 was Rs. 3,328. The expenditure for the next year on 388 patients was Rs. 6,668. Dr. Woodford says that this includes Rs. 1,365-8 sanctioned for new clothing on the occasion of the Prince of Wales's visit in December 1875. But this the Lieutenant-Governor remarks, does not help his case. He will not pretend that clothing issued less than three months before was replaced on this occasion. He must, therefore, have spent Rs. 5,303 during the first nine months of 1875, when the average number of patients was only 370. To this most palpable

evidence of entire want of any attempt to control expenditure no defence whatever is offered.

Could any thing be more discreditable than the state of things which the above facts disclose? Of course no one impeaches the personal character of Dr. Woodford, but sometimes blunder is worse than a crime, and he has been guilty of a blundering course for several years, which has helped the plundering of public money, and the public are now called upon to pay him a good service pension! The *Statesman* with its usual chivalry for the cause of the weak has come forward to defend Dr. Woodford. If we had been satisfied that injustice has been done to Dr. Woodford, we would have gladly seconded our contemporary. But facts are stubborn things and no amount of earnest advocacy can alter them. What the *Statesman* wants is not quite clear. Our contemporary says that the public should suspend their judgment till they have seen Dr. Woodford's answer to the Government Resolution, and he charges the Government with unfairness in publishing it without waiting for the Doctor's comments upon it. But surely there must be a *finale* somewhere. First, a Committee of Enquiry is appointed, Dr. Woodford is requested to say all his say before it; then he is furnished with a copy of the report of the Committee, and invited to say his say again; the Government having thus both sides of the story before it records its Resolution. If the Government should again wait to hear Dr. Woodford upon its own Resolution, then where is this to end? As for the Committee being "packed," any Committee appointed by Government would be open to that charge. But the public have nothing to do with the *personnel* of the Committee; they look to the facts elicited by it. It pains us to write all this about an officer, who has been in the public service for more than thirty years, and who is an excellent member of society, but his friends will do well to draw the curtain over the sad *finale*.

LATEST NEWS AND NOTES.

AS WE announced last week the Northern Bengal State Railway was formally opened by His Honor the Lieutenant Governor on the 18th instant with great *eclat*. We have neither time nor space for a full account this week, but we may state that the whole thing from beginning to end went off as merrily as a marriage bell, without a single hitch. The party consisting of about forty gentlemen, headed by His Honor the Lieutenant Governor, left Sealdah by a special train on Thursday night at 11-30 P.M., and arrived at Demokdeh in the district of Nuddea the next morning. The party crossed the broad Padma in a steamer steaming up about five miles and reached Sara at about 7 A.M. There His Honor the Lieutenant Governor was received by the Commissioner, Lord Ulick Browne, Mr. Taylor, Magistrate of Pubna, and other public officers, and some zemindars, the chief of whom was the Raja of Bolihar. The public officers and zemindars present were introduced to His Honor, who spoke a few words to every one of them. The party then took to the train, which stopped at Nattore for a few minutes, where some of the public officers and zemindars of Rajshye were received by His Honor. The train next halted at Sahabgunge on the banks of the Atrai, where the party took breakfast, after which it proceeded; it stopped again at Chutniagram, where the officers and some zemindars of Bogra were received by His Honor. The train reached Saidpore, which is in the district of Rungpore, at about 3 P.M., where grand preparations had been made for the reception of His Honor. Two companies of native troops had been brought down from Julpiguri, who presented arms to His Honor on arrival, the band playing the national anthem. The local officers and some of the principal zemindars of Dinagepore and Rungpore were in attendance. A triumphal arch was erected, through which His Honor passed. There was a show of elephants, some 24 heads being collected from the local zemindars. There was a large concourse of natives from the neighbouring districts, who had come to see the "Lat." A reception of native gentlemen was held at about 5 P.M., under a shamiana; the

zemindars of Rungpore presented an address of welcome to His Honor, which was read by Babu Govindlal Roy, a promising young zemindar of Rungpore; the zemindars of Dinagepore and Rungpore, headed by the minor Maharaja of Dinagepore, and the local officers, were then presented to His Honor who conversed with them till dusk. The principal street in Saidpore was then illuminated; there was a public dinner at night, some seventy persons sat to table, followed by two excellent post-prandial speeches from His Honor the Lieutenant Governor and Major Lindsay, the Engineer-in-chief of the Railway. The entertainment was concluded by an exhibition of fire-works provided by the zemindars of Dinagepore and Rungpore. The next morning the party left Saidpore at 7 A.M., and returned to Sealdah at 8-30 P.M. We cannot conclude this short notice without acknowledging the courtesy and attention shown to all the guests by Major Lindsay and his staff and by Col. Stanton, the Director General of Bengal State Railways. Every one of the company was highly pleased with the trip.

A TELEGRAM, dated 19th, Camp Naru Khula, states, all well there; one man wounded at picket last night. Troops advance towards Kishooi to-day (19th) and return to bivouac in Naru Khula to-night.

WE UNDERSTAND that the Secretary of State has formally expressed his full approval of the policy of the Government of India with regard to Khelat and the measures which have been taken at Quetta and elsewhere to give effect to that policy.

WE UNDERSTAND that as already intimated in Her Majesty's speech on opening Parliament the Government of India will shortly appoint under the orders of the Secretary of State a commission to investigate the various phenomena of Indian famine, to enquire into their nature, causes and treatment, and to report on the best measures that can be adopted for their prevention or mitigation in the future.

WE ARE glad to learn that the injustice done to Dr. G. C. Roy, and to which we drew attention in a recent issue, is about to be redressed. Dr. Roy, as we said, was in the position of a pendulum, swinging this way and that way at the pleasure of Government for the last six years. We are glad to learn that he will be now provided with a *pucca* appointment in Beerbhoom.

ON TUESDAY last there was a grand Ball at Belvedere. The long hall was boarded for the occasion; all the apartments of the house were beautifully decorated and illuminated and thrown open to the company. All Calcutta and his wife were there—about 1,100 persons we are told were invited. Nothing could exceed the gorgeousness of the fairy scene. The Lieutenant Governor received his guests with the utmost kindness and cordiality. His Honor revived the old practice of inviting a few selected native gentlemen to the Ball. We will not reopen the delicate question of excluding native gentlemen from Government House Balls; but it may be fairly asked that if native gentlemen are not considered objectionable at Belvedere, why should they be considered so at the Vice-Regal Palace?

WE HEARTILY welcome Sir Richard Temple, to Calcutta. His Excellency arrived on Monday last and is a guest of the Viceroy. His Excellency is accompanied by Mr. Buckland, his active Private Secretary, and other members of his personal staff. He has come on State business and leaves to-morrow by the Mail train at 8-30 P.M. Sir Richard will be glad to see on the Railway platform such native friends as may be desirous to take leave of him. Though his stay has been short His Excellency has been able to make time to visit some of the Calcutta institutions in company with the Viceroy. He has been holding quite a levee daily in receiving his old friends, both European and Native. He does not seem to have changed in any way, for he is as courteous, cordial and affable as before.

WE ARE glad to observe that the High Court has on appeal reduced the sentence passed on Kumar Jogendranath Roy of Nattere. It has reduced the period of imprisonment from two years to two months, and the fine from Rs. 50,000 to Rs. 15,000. As he has already served out two months, the Court has ordered that he should be released on payment of the fine; we understand that the fine was paid in, but that the Court directed that the amount should be deposited in the court of original jurisdiction. The amount of the fine will be made over to the Ranis. The decision of the High Court has given universal satisfaction among the native community.

WE ARE glad to learn that the Transfer of Property Bill will not be proceeded with in haste. The Bill has been considerably amended by the Select Committee; the amended Bill will be shortly published. It will not be taken up till next session.

STIMULATED by the example of Messrs. Wyman and Co. our old friends Messrs. Thacker and Co. have come out with their Bengal Directory for 1878. As usual, it is full and well arranged. "Thacker's Directory" has become a household book for all persons, who are in business, and who wish to know who's who and where.

A MAGNIFICENT state carriage made of solid silver prepared by Messrs. Stewart and Co. for His Highness the Maharaja of Jheend is on exhibition. It is elegant and graceful. The peculiarity of this carriage, as a contemporary describes it, is that "the whole of the panelling, mouldings, ironwork, springs, wheels and pole are covered with massive silver plates while the splash board and wings are literally solid plates, of the precious metal, the whole enriched with wreaths of lotus flowers and peplu leaves, also of silver richly chased and heavily gilt, while on the centre of the panels also ablaze with gold are the armorial bearings of the Maharajah." The carriage contains about 25,000 tolahs of pure silver.

CONSIDERABLE difficulty is being experienced in Cuddapah, and probably in other Famine Districts also, with regard to the disposal of the reserves of the grain bought by the Madras Government for famine purposes. In a district like Cuddapah, local competition is very weak, and the consequence is that the dealers readily combine when grain is put up to auction, and beat down the price to an almost nominal rate. Mr. Price the Acting Collector of Cuddapah has stated his opinion that the only way of clearing off the stocks of rice in hand before the new winter crop comes in, will be to retail the rice at a price somewhat cheaper than the current market rate, and he has effected some sales at half a measure per rupee more than the ordinary price. A Special Assistant Collector has been put in charge of the duty of selling the rice, and Native Deputy Collectors and Tahsildars will be permitted to hold retail sales throughout the district.

FROM MADRAS REPORTS it appears that a second crop can be obtained from the cut shoots of cumbu in favorable circumstances, such as low-lying situations where moisture is plentiful. In such cases the yield of the second cutting is said to be one-fourth of that of the first. Difficulty has been found in ascertaining the fact because the ryots and village officers fear that the knowledge may be made the ground for raising rates of assessment, or for refusing remissions. It is thought that a similar crop can be obtained from cholam also.

WE ARE glad to learn that our article headed the Judiciary *vs.* the Executive in our last, in which we noticed the illegal orders of Government to the Collector of Jessore to move the Civil Court to place the decreed property of Mr. Morell under his management, has had the desired effect. It would appear that neither the Board nor the Government was aware that the decree was upon a mortgage and not for a money debt. If the superior authorities had been made aware of this, they would not have certainly directed the Collector to make the application to

the Civil Court. It is strange that the Collector of Jessore did not bring to the notice of the Board the facts that the property had been attached under a decree upon a mortgage and that he had himself applied to the Civil Court for the management of the estate under his orders, and that his application had been rejected by the Subordinate Judge for reasons stated in our article. Perhaps the inexperience of the Collector is the cause of this false move on the part of the Board and Government, but this case ought to be a warning to Government that it ought not to entrust the destinies of a district to inexperienced youths. The varietal tyro in law could have seen from the wording of section 326 of the Civil Procedure Code that it did not apply to mortgaged property, but somehow or other the Collector of Jessore did not see it. Happily Mr. Dampier is at the head of the Board, and he will not we feel confident permit the repetition of such ignorant and illegal proceedings.

IF ALL Anglo-Indians were as reasonable, just and generous as the *Statesman*, we would have no reason to complain, but unfortunately that is not the case. Referring to our article on the Arms Bill in our last, in which we took exception to the policy of Government, our contemporary says, "it is ungenerous and absurd to expect that native gentlemen should look at everything with the same eyes as ourselves. It is the desire, not of the Government alone, but of all Englishmen of culture, that the people should tell us what they think about our rule and about ourselves. If their strictures upon our administration are just, we shall try to profit by them; if they are not so, the consciousness of our strength, should give us magnanimity enough to bear them patiently, and reply to them without passion." Quite true, but how few have the candour to acknowledge this truth? As regards the Arms Bill we remarked that it would render the homes of the people in districts infected with wild beasts insecure. The *Statesman* says, "although it is not likely that this consideration has been overlooked our contemporary is quite right to call attention prominently to the matter. The Act must provide in some way or other, that the people are not left defenceless against the attacks of wild animals." But unfortunately the Bill makes no such provisions. It is too sweeping and stringent. We hope the public Associations will petition the Council on the subject.

WE HAVE received from Madras the following judgment of the Sessions Judge of Bellary in appeal from certain decisions of Lieut. Wilson, which have already attracted considerable attention of the public:

These appeals coming on for hearing the Court delivered the following judgment. These appeals are from the same decision, and a single judgment will cover both.

2. The acts charged were separate and unconnected, and should if dealt with at all have formed the subject of as many cases as there were defendants.

3. Had it been charged and proved that these men induced the coolies to give up the notes by a wilfully false statement that the notes were for 9 rupees and not for 10 rupees there might have been a conviction but I do not find it proved that they so acted, and the charge refers simply and solely to the act of tendering a lesser amount than that which the notes represented. The Magistrate in his judgment makes the witness Ramagadu say that when he tendered his note to Allawayya 1st Prisoner the latter told him it was "only a 9 rupee chit." What the witness did say was that the Prisoner told him it was "only worth 9 rupees" a very different thing. And doubtless this was all that the next witness meant when referring to the 2nd Prisoner. When so much depends on the turn of an expression it would not be right to allow too much weight to the uncorroborated statement of an uneducated witness. The Magistrate was not justified in assuming as he did in the charge that the notes were "capable of being converted into ten government rupees," and as a matter of fact the assumption might generally be taken the other way. There was no obligation on the Prisoners to pay the full amount. It was a mere matter of business and on a lesser sum being offered, it lay with the coolies to accept or refuse as they pleased. No case of cheating or attempt at

cheating having been made out I quash the finding and sentence and discharge the accuse d.

(Sd.) L. FORBES,
Sessions Judge.

Comments on the above are superfluous.

ON MONDAY last a conference of the representatives of the Native Press was held, at which the following Resolutions were passed:

"That with a view to promote mutual sympathy and co-operation among the members of the Native press, to foster among them harmony of views as far as practicable on questions of national policy and interest, and to diffuse among them a proper sense of their duties and rights, a meeting of their representatives be held at least once a year to promote the above objects."

"That it would be their anxious care, while faithfully representing to Government the wants and wishes of the people to nurture in them feeling of loyalty to the Crown."

"That it be their earnest endeavour to vindicate the rights and liberties of the native press by constitutional means."

"That efforts be made to secure the co-operations of the different political associations of India with the objects of the meeting."

A Committee was then appointed with Babus Surendranath Banerjee and Nobogopal Mitter as Joint Secretaries. We give below the letter, which we addressed the promoters of the meeting:

GENTLEMEN,—I am exceedingly sorry to inform you that as a meeting of the Select Committee on the license-tax bill takes place this afternoon, I cannot do myself the pleasure of attending the meeting of the representatives of the Native Press, to which you have kindly invited me.

I highly appreciate the landable object which has led you to visit our city. You have come on a national mission, and deserve national sympathy. We live under a common Sovereign, common laws, and common institutions, and have, therefore, a common cause. Any movement, which has for its object the furtherance of the common cause, has a claim upon the sympathy and support of all Indians, particularly of those who are in a position to act as interpreters between the governors and the governed and *vice versa*.

I look upon the Indian Press as a powerful auxiliary to the cause of good government. It lends a voice to the dumb millions of the country. We ought to feel, and we do feel, deeply grateful to the British Government for the liberty of speech and writing which it has conferred upon us—that liberty is the proud heritage of the Briton, and its concession to the people of this country is in one sense by far the most important blessing the English have bestowed upon them.

The Indian Press is yet in its infancy, and as a humble member of that body, I am conscious of my own shortcomings. But with heart within and God o'er-head, we all strive our best. The development of the Indian press within the last two decades, is a matter for national congratulation, and satisfaction for our rulers. Twenty years ago there was in Bengal only one hebdomadal in English, and three dailies, and three or four weeklies in the vernacular. Now there are one daily and six weekly papers in English, three dailies and some fifty weeklies and other periodicals in the vernacular. Similarly considerable expansion has taken place in this direction in the other provinces. These papers are so many public instructors and unpaid co-adjutors of Government in the work of diffusing intelligence and elevating the condition of the masses.

The position of the Indian Press is thus one of assurance; its future I consider is full of hope. As education advances, as the masses learn to rightly appreciate the beneficent motives of the Government, and as the people of England are roused to a proper sense of their duties and responsibilities to the millions over whom they hold sway, the Indian Press will feel strengthened, the area of its influence and usefulness will be enlarged, and the great cause, to which it is devoted, *viz.* the good of the people, will be furthered and ensured.

I understand your object to be to invite the co-operation of the conductors of the Indian Press in the establishment of a Press Association for the promotion of loyalty to the Crown, of mutual sympathy and co-operation among them, and of harmony of views among them, so far as it may be practicable, on questions of national policy and interest, by holding an annual Inter-Pressidential Conference for interchange of ideas, by disseminating correct information among the Provincial Committees for a common understanding, and by protecting the rights and liberties of the Native Press by all lawful and constitutional means. Such an object cannot but meet with the sympathy of all those, who constitute the fraternity of the Press, and, indeed, o

all, who feel interested in the cause of Indian Progress.

As I cannot attend the meeting, I shall feel obliged if you will kindly make my apology, and, if you think fit, read to the meeting this letter, as conveying my sentiments on the subject for the consideration of which you assemble this evening.

LOCAL.

DEBATE ON THE LICENSE TAX BILL IN THE BENGAL COUNCIL.

(Concluded from the Supplement.)

He said in regard to civil expenditure—"I had the satisfaction of showing, in March last, that, excluding famine relief and loss by exchange—an element practically beyond our control—a reduction of the net civil expenditure had been effected in the seven years from 1869 to 1876, amounting to no less than £1,500,000 a year. This fact justifies me in asking the Council and the public to trust in the determination of the Government of India to spare no pains to keep down the demands upon the public treasury for the Civil Services."

He went on to mention in regard to the Military Service that the control of expenditure was not so much in the hands of the Government of India as they could desire—

"The Government of India must certainly endeavour to find the means of meeting the increased military charges, some of which are apparently inevitable, by economies in other departments of the Military Service; this endeavour must be largely dependent for success upon the support of Her Majesty's Government. I do not assert that the whole of the additional expenditure on the Army has not been incurred for excellent objects, or that it could have been avoided; but that the Indian Revenues are liable to have great charges thrown upon them without the Government of India being consulted, and almost without any power of remonstrance, is a fact the gravity of which can hardly be exaggerated."

He then went on to say that in the endeavour to keep down these charges he had the support of the Secretary of State, and finally, regarding the suggestion of a grant to this country out of the British revenues, he said that "in dealing with questions which arise, where the separate pecuniary interests of the two countries come into apparent conflict, as for instance in apportioning the cost of the British Army between England and India, England should be strictly just, may I not even say that she should be generous, to this comparatively poor country." Mr. Bayley thought that, with these two statements before them, the Council might have sufficient confidence in the earnestness of the Financial Member of Council, not to express an opinion on their part which would simply amount to a vote of want of confidence.

From the question of retrenchment, the hon'ble member went on to criticise the nature of the tax. Mr. Bayley had very little to add to what His Honor the President said on the question of this tax approximating to an income tax. But his hon'ble friend would allow him to point out that the whole strength of the opposition which had been made to the income tax was on the ground, not of its being unjust or unfair (in his own opinion he thought an income tax was logically and on principle the best), but because the circumstances of the country did not allow it to be carried out without great oppression, and what gave opportunity for this oppression were the inquisitions which were necessary to be made in the first instance into the amount of income. This license tax was expressly designed to avoid that. In the detailed criticism he did not propose to follow the hon'ble member. It all amounted to this, that the schedule had been drawn up with too wide gaps—that it should be more detailed and more graduated. Mr. Bayley thought that if we had a finely graduated schedule, which was no doubt the fairest plan theoretically, it could not but lead to the very inquisition and oppression which all opponents of the income tax deprecated as its fatal element. It was not difficult for an assessor to say whether a man's income fell within the rate of Rs. 100 or Rs. 32; but when you came to minute gradations, it must involve inquisition to place a man's income in the right category. Beyond this he should not go, as the President had already pointed out the apparent inconsistency in the grounds of objection taken by the hon'ble member, first that it was an income tax and afterwards that it was not an income tax.

Most of the other points which had been raised were points for the consideration of the Select Committee. With regard to the question of appeal, he must say that he thought that the practical inconvenience of giving an appeal would be overwhelming, although on principle he saw no objection. The question relating to stamp fees was clearly beyond the province of this Council. Also in regard to the question of Bengal expending on itself all the money that it raised under this Bill for famine taxation, he would remind the hon'ble member that Sir John Strachey had pointed out that the Orissa famine cost the Imperial Government about 1½ millions sterling, and the Bengal famine of 1874 about 6½ millions—altogether 8 millions. So when the hon'ble member pointed out that if Bengal had to meet a proportion of charge upon the cost of the Madras famine, Bengal would not have to pay 30 lakhs of rupees, he omitted to go far enough; he did not recollect that to the 9½ millions for the Madras and Bombay famines, the cost of the Bengal famines would have to be added. Anyhow, Mr. Bayley thought that on general grounds the people of Bengal could scarcely object to pay their quota towards the general famine insurance Fund of the Imperial Government of India. He would quote here what was said in Council on this subject by the Viceroy on the same occasion:—

"I am aware that there are already some parts of India where exclusively local interests are practically secured by the bounty of Nature, or the industry of man, from the direct effects of famine. In the nature of things the population of those particular localities may, and probably do, derive some immediate advantage from the periods of scarcity which so fearfully afflict their fellow-subjects in other provinces. But it would be an insult to suppose that the fortunate exemption from the perils and sufferings common to the rest of the community can furnish any argument, they would be apt to urge, in favor of exempting them from their fair participation in the support of any general burden imposed for the protection of the whole community from such sufferings and

perils. Whilst therefore I do not doubt that the chief cost of protective works ought to be borne by those who most need them, and will chiefly benefit by them, I must maintain that no province of the Empire, and no class of the community, can be legitimately cleared of the national obligation to contribute to the means required for the construction of such works."

The Hon'ble Mr. Mackenzie said in reply that after the speeches of the Hon'ble President and the hon'ble member who spoke last, there remained very little for him to say with reference to the remarks of his hon'ble friend on the right. He might, however, be allowed to observe that the words "Income Tax" seemed really now-a-days to be used as a sort of booby to frighten children with. Every direct tax must have some reference to a man's means, and be in that sense an income tax, and in that sense he had no objection to this license tax being called a rough income tax, or designated by any other form of words that expressed a patient and inoffensive fact. But if it was sought to affix to it any stigma, such as attached in the minds of the people to the old income taxes of bygone years, by dubbing it a rough income tax, then he could only say that it bore so rough a resemblance to that finished work as to appear a mere crude block, in which hardly a lineament of those abhorred features could be discerned by the most prying eyes.

Again, there was some inconsistency in his mind between the hon'ble member's remarks with reference to the incidence of the tax in the lower grades and what he said subsequently in praise of the salt tax. He (Mr. Mackenzie) knew of no tax which pressed more unequally than the salt tax upon the poor as compared with the rich. Inequality in a tax such as was now proposed was unavoidable; but it was much less, take it how we would, than was the inequality of incidence under the salt tax.

As regarded the hon'ble member's criticism of details, he might draw attention to the fact that the Collector's subordinates would in their proceedings be subject to his orders. The hon'ble member said he would be satisfied if the Collector of the district were ultimate referee. Practically this would be so, and a simple power of revision by the Collector would probably meet the hon'ble member's views, and do away with the difficulties attending a formal appeal. The other points noticed would be taken up in Select Committee.

The Hon'ble President had thoroughly disposed of the hon'ble member's suggestions for the creation of provincial autonomy. Nothing could be worse for Bengal than the introduction of such a principle, so long as Behar remained an integral part of the province. One consideration had not, however, he thought been sufficiently adverted to in the discussion. The cardinal point in the Government of India's policy in dealing with famine in future was to meet such charges not loans, but from income. The hon'ble member lost sight of this altogether, and yet it was a principle which seemed to have met with cordial acceptance both in India and England. The local Government was not called on to pay interest on loans, but to help to raise the State income to a point of safety, and to secure a sufficient annual surplus to make it independent of famine loans. However the money might be spent, Bengal must gain. If there were famine awaiting it, Bengal was guaranteed by the Empire. If remunerative protective works were undertaken within the province, and paid for from these funds, Bengal still gained. If debt were reduced, Bengal would profit as much as any other province.

One word before he sat down, as to the incidence of the tax. He was not sure if he had made it sufficiently clear that Government was not contemplating a raid upon the poor and indigent. There were not many rich men in Bengal; Government was able, under the Certificate Tax Act, to find only about 61,000 trade incomes over Rs. 500 in all Bengal. It did not know exactly the number of trade incomes between Rs. 500 and Rs. 200 (the numbers of incomes of all kinds between these limits touched by the license tax of 1867 was only 150,000); still less did it know the number of trade incomes below Rs. 200. But nearly every mofussil village had its local traders and artisans, well to do in a humble way and according to the standard of comfort prevalent in the country. These people paid nothing to the State at present, though they were as well able to do so as their agricultural neighbours. These were the classes it was intended to touch. Government guarded against taxation of the very poor—as this country counted poverty—by the insertion of the 2 per cent. limit and by requiring the tax to be paid in one instalment. If a man could not pay one rupee, he would not be taxed at all. Even in Calcutta the poor would not be taxed, for in the lower grades it was provided that the Commissioners were to consider the circumstances of each, and in weighing these circumstances, the fact that municipal taxes were heavy would not be forgotten.

The motion was then agreed to, and the Bill referred to a Select Committee consisting of the Hon'ble Mr. Reynolds, the Hon'ble Mr. Bayley, the Hon'ble Baboo Ramchunker Sen, the Hon'ble Baboo Kristodas Pal, the Hon'ble Mr. Jennings, and the mover.

ACKNOWLEDGMENTS.

MOFUSSIL SUBSCRIPTIONS	Rs.	As.	P.
R. R. Sirkar, Esq. Edwardesabad.....	10	0	0
J. N. Mitra, Esq. Burtina Station.....	10	0	0
Cowal Bazar Reading Room, Bellary.....	13	4	0
District Engineer, Backergunge.....	6	12	0
Secy. Budann Institute.....	13	4	0
Baboo Ramsoondar Gooin, Mymensingh...	6	10	0
" Ramanauth Seal, Banga.....	13	4	0
" Okhoycoomar Banerjee, Allahabad...	10	0	0
" Jungli Lal Arrah.....	3	0	0
" Khetternath Chowdry, Berhampore...	6	10	0
" Ramtarruck Ghose, Choygong.....	13	4	0
" Jogendranath Roy, Sunamunge.....	7	0	0
" Kallykishore Das, Nowabpoor.....	13	4	0
" Bungseedharee Singh, Raghupore...	14	11	0
" Jodoonath Sahoy, Katawan.....	10	0	0
" Soorjeeoomar Chuckerbutty, Hajee- poor.....	8	0	0
" Grishchunder Dutt, Gwalpara.....	13	4	0
" Aghorenath Mookerjee, Krishnaghar...	13	0	0
" Haranchunder Mookerjee, Peshawar...	10	0	0

" Banyanadhub Banerjee, Ajoodhya.....	13	4	0
" Basuntcoomar Newgi, Purulia.....	10	0	0
" Brojokant Roy, Tangail.....	13	4	0
" Nemychurn Newgi, Cuttack.....	6	10	0
" Sarutchunder Mittra, Burdwan.....	3	0	0
" Keshubchunder Deb, Seetapoor.....	13	4	0
" Issurchunder Seal, Sylhet.....	13	4	0
" Shamkishore Bose, Dinagepore.....	10	0	0
" Kallyprosunno Mozoomdar, Debrajpoor...	10	0	0
" Ombicachurn Chatterjee, Kharruckpore...	6	10	0

Government Notifications

Calcutta Gazette.—January, 9, 1878.

GENERAL.—Mr. J. Kelleher, Officiating Joint-Magistrate and Deputy Collector, Koochtea, Nudda, is transferred to the sudder station of Bhagulpore.

Mr. R. H. Anderson, Assistant Magistrate and Collector Mymensingh, is transferred to the Presidency Division, and to have charge of the Koochtea, Nudda.

Sabu Dwarkanath Bose, Sub-Deputy Collector, Bogra, obtained additional leave for one month and fifteen days.

Moulvi Ashurul Haq, Deputy Magistrate and Deputy Collector, Sewan Saran, obtained leave for three months.

Moulvi Mahomed Azhar, Sub-Deputy Collector, Atia, Mymensingh, obtained leave for one month.

Mr. J. Pratt, Officiating Joint-Magistrate and Deputy Collector, Mymensingh, obtained furlough for twenty months, together with subsidiary leave for twenty-one days.

Mr. G. Stevenson, Officiating Joint-Magistrate and Deputy Collector, Baudruck, Balasore, is transferred to Mymensingh.

Babu Tarinyprosad Roy, Deputy Magistrate and Deputy Collector, or leave, is appointed to act at Bhuddruk, Balasore.

Lieutenant L. J. H. Grey, Assistant Commissioner Third Grade, obtained leave for thirty days.

Mr. T. M. Kirkwood, Joint-Magistrate and Deputy Collector, Jessore, to act as Sessions Judge, Furreedpore.

Lieutenant P. A. Buckland, to be a Member and Secretary to the Committee for the management of the Zoological Gardens at Alipore.

Mr. T. J. C. Grant, Officiating Magistrate and Collector, Beerbhoom, obtained leave for one month.

Mr. H. Savage, Assistant Magistrate and Collector, Raesamungge, to act as Magistrate and Collector, Beerbhoom.

Mr. H. L. Oliphant, Judicial Commissioner, Obeta Nagpore, obtained furlough for twenty months, together with subsidiary leave for twenty-one days.

Mr. C. F. Worsley, Magistrate and Collector Mozuffpore, to act as First Grade Magistrates and Collectors during the absence of Mr. W. S. Wells.

Mr. J. J. Livesay, Officiating Magistrate and Collector, Buxpore, to act as First Grade Magistrates and Collectors.

Mr. F. Jones, Officiating Magistrate and Collector, Tipperah, to act as Second Grade Magistrates and Collectors.

Mr. H. Beverley, Officiating District and Sessions Judge, 24-Pergunnas, to act as First Grade Judges.

Lieutenant L. J. H. Grey, Assistant Commissioner, is appointed to special duty for the measurement and settlement of the Burkagurh estate, in the district of Lohardugga.

Lieutenant Grey is also appointed to act in the Second Grade of Assistant Commissioners.

Mr. H. W. Mackenzie, Officiating Assistant Commissioner, to have charge of the Gobindpore division of the Manbhoom district on being relieved of his present special duty by Lieutenant L. J. H. Grey.

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The "Ellora" with return emigrants from Trinidad, is expected to arrive at the Port of Calcutta early in March. Part of the return emigrants' savings amounting to Rs. 73,992-1-0 has been remitted in Government Bills. Published for the information of relatives and whom it may concern.

ROBERT M. S. MITCHELL,
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LOCAL.

DEBATE ON THE LICENSE TAX BILL IN THE
BENGAL COUNCIL.

(From the Calcutta Gazette.)

THE Hon'ble Mr. Mackenzie said that in moving that this Bill be read in Council he had but little to add to the lengthy statement that tired the patience of the Council at its last meeting. On that occasion, although the Bill was not formally introduced, he was able to place in the hands of hon'ble members a proof copy of its provisions. In the Bill as now before Council, some few alterations have been made to which he might be permitted briefly to refer.

In the first place the title and phraseology of the Bill had been slightly modified, so as to show more clearly the intent and incidence of the taxation proposed. Instead of a tax upon "arts, trades, and dealings," the wording would be in future a tax upon "trades, dealings and industries." He need hardly say that this modification involved no change of plan. Government used the word "arts" originally in the sense of *metier*, and not with any reference to the fine arts (if such there were in India), the art of medicine, the art of making the worse appear the better reason, or other arts of the nature of professions. But to avoid any misunderstanding they had amended the phrase to one about which no doubt could arise.

Then, again, some of his native friends, with keen provision of possible abuses, had expressed a fear lest, under the Bill as it stood, some zealous canongo or heartless sub-deputy should seize and tax those poverty-stricken old ladies who lived peddling odds and ends at country markets. Government had no desire to tax these dames or any others, male or female, who were similarly afflicted and distressed in worldly estate. Accordingly they had inserted a provision that the tax should not be more than two per cent. upon the earnings of any one brought under it. The lowest rate of tax being one rupee, hon'ble members would see that all incomes of less than fifty rupees would thus be able to claim exemption.

This introduction of the principle of percentage was, it would be observed, not a surreptitious recurrence to the close assessments of the income-tax, but merely the provision of an ultimate standard to which the assessor, and he only, might appeal if he disputed the rough classification of the Collector. It might be desirable, however, with reference to this change, to revise the rates of tax proposed in the schedule, so as to assimilate them more closely to some of the rates in the Bills now before the Supreme Council. The local Government did not propose to abandon their own principle of widely distinct grades, but perhaps instead of Rs. 100, Rs. 25, Rs. 10, and Rs. 4, they might take Rs. 100, Rs. 50, Rs. 13, and Rs. 5, rates affecting respectively incomes of and over Rs. 5,000, Rs. 2,500, Rs. 75, and Rs. 2-0 per annum.

To discourage more positively all inquisitorial procedure, they had adopted also the proviso of the North-Western Provinces Bill that no evidence should ever be called for by the Collector save at the instance of a petitioner, or in order to test facts alleged by an objector to the Collector's assessment.

Lastly, they had both in the preamble and in the section regarding the disposal of the proceeds of the tax made it clear that the object of the measure was to enable provincial resources to meet charges incurred, or to be incurred, here or elsewhere, on account of famine.

With these remarks he begged to move that the Bill be now read in Council.

The Hon'ble Baboo Kristodas Pal said, he believed he spoke the sense of the Council when he said that they felt greatly beholden to the hon'ble mover of the Bill for his able, elaborate, and eloquent exposition of the circumstances which had led to the proposed measure. There could not be a single member of this Council who was not fully alive to the gravity of the present crisis, to the sacredness of the cause which the Government had advanced for raising fresh taxes, and to the obligation resting upon himself, as upon the community at large, to assist the Government in the discharge of this difficult and disagreeable task. The Government of India had performed a noble work; and whatever differences of opinion might exist as to details, there could be but one opinion as to the humane and benevolent motive which actuated it in throwing open the national treasury for salvation of the lives of the famine-stricken millions, the devotion and self-sacrifice with which His Excellency the Viceroy headed the famine campaign when it was at its worst, and the indefatigable industry and uncomplaining patience and perseverance with which one and all engaged in this mission of mercy had fulfilled their appointed duties. The people of India felt profoundly grateful to the British Government and to the great British nation, which had manifested its sympathy with the suffering subjects of the Queen in India by a spontaneous outburst of national charity, the like of which was not known in history. Remembering these circumstances, there could hardly be any section of the Indian community which would not cheerfully bear its legitimate burdens to meet the vast expenditure which had been incurred in coping with this national calamity.

There were, as the hon'ble the finance minister said elsewhere, two courses open to Government for meeting the famine expenditure—by reducing expenditure or by raising fresh taxes. Baboo Kristodas Pal was one of those who thought that the first was perfectly feasible, but it required time, consideration, and determination. His Honor the President lately indicated in another place the directions in which economy might be justly and safely enforced; and so long as there was the slightest room for retrenchment, the Government would not be true to itself, to the millions whose destinies had been committed by a beneficent Providence to its charge, and to the Crown which it represented, to let slip any opportunity for effecting it. A penny taken from the people, where it could be saved, was he respectfully submitted, a penny taken wrongfully. But as he had said, economy, though perfectly feasible, could not be effected in a day, and in the meantime money must be had. Additional taxation had thus become inevitable. But it would have been gratifying to the people if the Government, while laying new burdens upon them, had given them an assurance that they would be temporary—that they would be remitted say at the end of three or four years, when the necessary retrenchments had been made. If the rules of this Council would permit him, he would suggest that the Council, while recognizing its duty to respond to the call of the Government of India to provide means, for additional revenue,

should urge upon it with due emphasis the imperative necessity of enforcing economy wherever practicable in justice to the tax-payers.

He now turned to the proposed scheme of taxation and the mode of its application. He at once admitted that the trading and professional classes did not contribute to the necessities of the State in proportion to their means or to the benefits which they had derived from British rule. He had, he confessed, a repugnance to direct taxation in this country, because, as he humbly conceived, it was not suited to its circumstances; but he could not deny that he could not think of any mode of indirect taxation by which the trading and professional classes could be successfully reached and the revenue would be productive.

As regarded the Bill before the Council, he must, in justice to the hon'ble member in charge of it, say that it had been prepared with great care, and that its leading object had been to produce a maximum of revenue with a minimum of oppression. Although the hon'ble member had informed the Council at the outset that the Government of India was not disposed to sanction an income-tax, the proposed license-tax was to all intents and purposes a rough income-tax. It was true that there would not be that inquisitorial inquiry incidental to assessments under an income-tax, but the schedule had been so devised that a Collector in assessing persons must have regard to the earnings of the assessee. In fact, in the revised Bill which had been circulated, a section had been introduced with a view to prevent abuse of power, providing that no person should be assessed at a higher rate than 2 per cent. upon his earnings. So, however might frame a license-tax, it could not but have the appearance and the character of a rough income-tax; and if there was to be an income tax in some form or other, perhaps it would have been better to have it in the right form. He could not deny that the schedule as framed distributed the incidence of taxation very unequally. The maximum figure was Rs. 200, which at the rate of 2 per cent. covered incomes of Rs. 10,000 annually. Now, all persons having profits or earnings from any trades, dealings or industries above Rs. 10,000 would pay Rs. 200 annually; so that the higher classes of merchants, bankers, and mahajans would be assessed at an almost nominal sum. On the other hand, on coming down to the minimum, we found that any person who had an income of Rs. 50 per annum, or a little over Rs. 4 per mensem, would be assessed with a 2 per cent. tax, although the amount he would have to pay—one rupee—would be very small. Now a person with Rs. 4 per month barely lived from hand to mouth. In fact, his existence was a struggle, and yet he would be called upon to pay one rupee per annum; while all persons who earned from any trade or dealing more than Rs. 10,000 per annum would be liable to pay Rs. 200 per annum, which became less and less in proportion to their incomes as the amount of incomes increased. He for one was of opinion that in order to be just to the poorer classes of persons who would come under the Bill, the maximum should at any rate be raised to Rs. 500, which was the maximum amount of the license-tax of Mr. Massey in 1867.

Then he would suggest a revision of the schedule. The hon'ble member in charge of the Bill had anticipated him in saying that the gaps in grades or classes were too wide. For instance, from Rs. 32 to 100. Well, an assessment of 2 per cent. upon an earning or income of Rs. 5,000 per annum would give Rs. 100 as the amount of the tax. On the other hand, an income of Rs. 1,600 per annum would carry, under class 32 all incomes or earnings between Rs. 500 and Rs. 1,600 being rated at Rs. 100 as the schedule stood. This gap, he took it, was very wide. It would press very severely upon a very large class of people whose earnings fell within this limit. The same remarks applied to class 4, the fee of which was given at Rs. 10. A fee of Rs. 10 would cover an income of Rs. 500, and a fee of Rs. 32 would cover an income of Rs. 1,600; so that incomes between Rs. 1,600 and Rs. 500 would be covered by a fee of Rs. 32. The gap here again was very wide. In fact, the practical effect of the schedule as it stood would be that earnings of the humbler classes of traders and dealers would be subject to a much heavier duty than those of first class merchants, bankers, and mahajans. This was an inequality which he was sure the hon'ble member in charge of the Bill did not contemplate, and which, Baboo Kristodas Pal hoped, would be remedied in Select Committee. He was aware that this inequality could not be wholly removed under any scheme of a license-tax for the incidence would not be in proportion to the amount of incomes; but so far as it might be practicable it ought to be redressed.

He next turned to the mode of assessment. In the first place the Collector was required to prepare lists of all persons liable to the tax. The Collector would be assisted by municipalities and chowkidari unions in the preparation of these lists. The Collector would have the power of compelling municipal committees and unions to furnish him with returns. He might adopt these returns or he might not. Where the agency of the municipality or chowkidari union was not available, the Collector might employ his own agency to prepare these lists. He would then publish these lists, or cause so much of the lists to be published in certain villages as might be necessary, and if a person within 30 days did not file an objection, the assessment entered in the list should be considered final. If any assessee objected the Collector would decide, but it was not stated whether the objection was to be on plain or on stamped paper. No appeal was to be allowed from the decision of the Collector. The system, so far as he could judge, was simple and speedy; but he thought it would give greater satisfaction to the people if provision were made, in some form or another, for an appeal. Under Mr. Massey's license tax an appeal was allowed from the decision of the Collector to the Commissioner of Revenue. It struck him that the circumstances with which they had to deal would not admit of an appeal to the Commissioner in all cases; for if it was made obligatory on the Commissioner to hear appeals from assessments in all cases, he was afraid that that officer would not find time for other work. But as the Bill provided that municipalities were to prepare returns for the Collector, might not the objection be attained by allowing the objector to file his objections, for the first instance, before the Municipal Commissioners or a bench of Commissioners, and if he was dissatisfied with their decision, he might be allowed to appeal to the Collector? One appeal Baboo Kristodas Pal thought would be desirable for many reasons. In the first place, if it was the District Collector who was to do all the work with his own hands it would be a different thing altogether; but as the Bill provided, and as it might be well imagined,

the District Collector could not have the necessary time for the performance of the details of the work; the details would necessarily devolve upon the Deputy Collector, or some other subordinate officer whom the Collector might nominate. Now, the Deputy or the Sub-Deputy Collector might be very naturally desirous of showing as good a financial return as he could and in his zeal for revenue he might be led to sacrifice justice. But if an appeal was allowed from the decision of the assessing officer to the District Collector, there would be less room for injustice. Even in Calcutta, under a vigilant public press, and with a public which was well able to take care of itself,—even here, he said, an appeal was allowed from the assessment of the Chairman in license cases to a bench of Commissioners; and if there was necessity for an appeal in a place like Calcutta, such necessity certainly existed in a much greater degree in the mofussil. He had incidentally alluded to the question of stamps and he was not unaware that this Council had no power to interfere with the stamp duty; but he submitted it would be exceedingly hard if an objector, who was assessed under the last class at Rs. 1, or under class 6 at Rs. 2, was made to file his application on a stamped paper of eight annas. Perhaps the Government of India would not refuse to consider this matter if a proper representation was made on the subject by the local Government.

He then found that sections 25 and 27, particularly the former, provided for a sort of *kutannamah* to municipalities to pay in the full amount of the tax whether realized or not. It did not say that the amount of the tax as realized should be paid into the Collectorate, but that within a certain time a certain amount must be paid in, and if it was not paid in, under section 27 Government would have the power of deducting the amount from any fund or funds standing at the credit of the municipality. Now such a provision, he was afraid, would hamper the action of municipalities. They were charged with the duty of preparing lists, then of making assessments then of collection, and even if the full amount was not collected, they would have to make it good. And what was the consideration they would receive? Not even the expenses incurred in realizing the tax; for if he understood section 27 aright, it provided that the Commissioner and Magistrate might appropriate any sum the municipality might have at its credit to defray any sum leviable from it under section 25. He did not clearly understand this part of the section, whether it meant that the municipal revenues might be applied to the payment of the tax, realized or not, or whether the same might be appropriated to the defrayal of the cost of assessment and collection, if any. He thought that municipalities ought to be allowed the necessary charges for assessment and collection of the tax, and that they should be required to pay in the amount of the tax as realized, and not whether realized or not.

Then he turned to the schedule for Calcutta. He was afraid that the imposition of this tax on persons engaged in trades and professions, particularly on persons coming under the lower grade, would press very severely on them. If it were open to him, he would suggest that the lower classes in this schedule should be knocked off, so that only the richer class should be made to pay. He knew from his own experience, both as a Municipal Commissioner and as an Honorary Magistrate, that the license-tax did press very heavily on the poorer classes of traders in this town, particularly the occupiers of stalls in markets and itinerant dealers, and other persons in that position. But the Calcutta schedule suggested another consideration. In this schedule persons who were usually denominated as professional persons were included within the scope of taxation; for instance, barristers, attorneys, pleaders, physicians, and the like. Now, if it was consistent with the object of the Bill to include these professional persons within the scope of taxation, he did not see any reason why the same principle should not be extended to persons pursuing professional avocations outside Calcutta, in mofussil towns and stations. If any class of the community had thriven more than another under British rule, it was, he must confess, the legal profession, and he could not see any reason why a pleader of the High Court should be taxed, and the pleader of the district or subordinate Court should not be taxed. If it was the duty of the community to bear the charges of meeting the famine expenditure which had been lately incurred, or which might be hereafter incurred, he thought those classes which were able to bear the charge most easily, such as the legal and medical professions, which had prospered most under British rule, should be called upon to pay.

The last point was the mode of application of the revenue, which would be raised under the Bill. His friend the hon'ble mover of the Bill had last week told the Council that this measure was the final outcome of the policy of decentralization which was inaugurated in 1870. Baboo Kristodas Pal understood the policy of decentralization to be that the local Government should have the liberty to apply its own resources to the benefit of its own province. This Council had some discussion on this point last year when the Public Works Cess Bill was before it. He then took the liberty to point out to the Council the great injustice which had been done to Bengal from the early connection of the British Government with it, inasmuch as the revenues of Bengal had been to a great extent applied to the benefit of other provinces, and local works of permanent utility and local improvements had been absolutely starved. His Honor the President was then pleased to point out that whatever might have been the policy in the past, it would be changed in the future; that if Bengal had been the mofussil before, it would now be allowed to use its own milk; and on that ground that the Council was asked to agree to the Provincial Public Works Cess Bill, because the principle of the Bill was that the revenue derived from it would be applied to works which were in existence, or which he might be construed with a territorial subject to His Honor's Government. Baboo Kristodas Pal could understand the object of that Bill so far. But in this Bill it was expressly provided that the revenue derived under it might be applied at the discretion of the Governor-General in Council either to famine purposes connected with the provinces, or with the other provinces of British India. Now, he respectfully and humbly contended that that was not carrying out the policy of decentralization in the spirit in which it had been promulgated and in the way in which it had been hitherto understood, and in which it had been interpreted in the Council last year. It might be said that the famine expenditure of 1877 was fairly chargeable to the whole empire, and that Bengal as a part of the empire ought to bear a portion of that expenditure. He bowed to that opinion. But what

was the amount of the famine expenditure? The total expenditure on account of the Bombay and Madras famine came to about 9½ millions sterling, and if that amount were to be raised by means of a loan, the interest-charge upon it would not exceed 40 lakhs of rupees; and if Bengal were called upon to bear a fair proportion of this charge, its share would be considerably less than the revenue to be derived under this Bill. The Government of India had been pleased to remit two annas in the salt duty in Bengal. His Honor had rightly pointed out that this sacrifice of revenue was a concession to sentiment. In Bengal they did not in the slightest degree feel the pressure of the salt duty, but a two-anna remission of the salt duty involved a sacrifice of about ten lakhs of rupees per annum, and the relief per head would scarcely come to one pice per annum. Now, if the Government of India had transferred these two annas to the local Government, perhaps the proceeds would cover Bengal's quota for interest-charge. But let that pass. He found from the statement made by the hon'ble member in charge of the Bill that the produce of the license-tax would be somewhere about 40 lakhs of rupees. Even if they had paid ten lakhs of rupees as their quota for interest, there would be to their credit 30 lakhs of rupees; and if they applied this surplus to purposes which would benefit them, the tax-payers would have some satisfaction. But the Bill provided that the Governor-General in Council might apply the revenue to the benefit of any other province. Where then, he asked, was that local freedom, that local self-reliance, on pretext of which they were asked to impose these local taxes? Within the last seven years Bengal had been burdened with a local taxation of about a million sterling. The rail cess, the provincial public works cess, and the present license-tax would yield in the aggregate about a million a year, and all this heavy taxation had been imposed on the assumption that Bengal alone would benefit by this system of taxation. In fact, when His Grace the Duke of Argyll sanctioned the present scheme of local taxation for Bengal in his road cess despatch, he remarked that he sanctioned it because he hoped that the benefits to be derived would be direct, immediate, and palpable. But the tendency of this taxation had been simply (he spoke under correction) to relieve the Imperial Exchequer. Roads in Bengal were hitherto maintained from imperial funds, and they were now for the most part maintained from the Road Cess Fund; railways and canals were hitherto maintained from imperial funds, now they were to be maintained from the Provincial Public Works Cess Fund; and now that another heavy tax was to be imposed, although no works were specified for the application of the tax, they were told that the revenue might be applied just as the Governor-General in Council might think fit. He admitted that in financial matters this Council had no independence; that it must carry out the orders of the Government of India on that subject. But if the Government wished to be consistent in its policy of provincial finance, he thought they had every right to ask it to allow them to spend the revenue for the benefit of their own province. He did not think that the members of the Council would accept the position that they sat there simply to register the decrees of the Government of India for the imposition of taxes, without satisfying the people that the taxes proposed to be levied from them would be applied to their benefit. He would therefore suggest that due provision be made in this Bill, that after paying whatever sum the Government of India might call upon Bengal to pay as fair and equitable for the interest-charge on account of the famine loan, the surplus might be applied to works or purposes which might be considered useful as an insurance against the famine in Bengal.

His Honor the President said that the cordial support which had given to the principle of this Bill by his hon'ble friend who had just spoken was precisely of that character which he should have expected from him as representing the educated opinion of Bengal. But, when dealing with the details of the measure, he seemed rather to have departed from his original approval of that principle. His Honor did not propose to follow the hon'ble member in all his remarks on the Bill, because the bulk of them related to questions of detail which would have to be considered by the Select Committee of which His Honor hoped he would consent to be a member. He felt sure that the Committee would give their fullest consideration to any suggestions in reference to the framing of the schedule, to returns, and to the mode of assessment which the hon'ble member might bring before them. But there was no more than one point just raised which really affected the principle of the Bill rather than its details. The hon'ble gentleman objected to the Bill on the ground that it partook of the nature of an income tax. Having done that, he proceeded to criticise it practically on the ground that it was not an income tax, and complained of the very steps which Government had taken to prevent its having any appearance of being an income tax as being the weak points of the measure. Take for instance the first class in the schedule, the maximum of which was a tax of Rs. 200, his hon'ble friend objected to that as being an inadequate assessment on the incomes of the richer classes of merchants, and proposed to fix a rate of Rs. 500. Originally the Government had intended to fix a rate of Rs. 500, and even at one time thought of fixing the maximum at Rs. 1,000. But they rejected it, because they wished to avoid anything which had the slightest appearance of an assessment upon income, involving any inquiry or analysis of a man's profits, though of course the schedule was a very rough form of assessments upon incomes to the extent to which it went; but it was so graded that men could be assessed by one class or the other of the graduated scale without any sort of inquisition. In addition to this, it was found that this higher scale of assessment of Rs. 500 would produce an infinitesimal amount of revenue compared to the revenue which was expected from the lower grades, and would be open to all the objections to inquisitorial proceedings which the hon'ble member raised to an income tax. His Honor was very much surprised to find how little they should get by raising the highest grade from Rs. 200 to Rs. 500, and how very much less they would derive from a grade above Rs. 500. He had not got the figures before him, but he believed his hon'ble friend Mr. Mackenzie would be able to satisfy the Committee that the amount to be obtained in this way would be quite insufficient to warrant such a heavy increase of the rate which would cause great dissatisfaction, and must also lead to much annoyance in investigating the incomes of merchants and others. Practically, as he had already said, his hon'ble friend's objection amounted to this, that the schedule was not an income tax rather than that it was.

Then His Honor would allude to another point which had been referred to, namely, the mode of assessing the license tax in Calcutta and in municipalities generally. His hon'ble friend argued that some advance should be given to municipalities, on the ground of the expense to which they would be put by the cost of collection, and that it was unfair to them to provide that a certain sum of money should be taken from them without giving them time to collect it. His Honor thought his hon'ble friend misunderstood what was proposed to be done. What they proposed to do with municipalities was very much the same as what the Government of India proposed to do with the several Provincial Governments. They proposed to fix a certain amount which a municipality should have to pay, that sum being very much within what it could collect, and to give it the whole benefit of any sum on which the contract would be based. The sum to be fixed would be a matter of detail, and it would be fixed in concurrence with the municipality itself. So far from having any desire to be hard upon municipalities, they would leave them some little margin of profit for performing those duties on behalf of the Government.

Then as to the question of taxing professions in Calcutta, His Honor thought his hon'ble friend had hardly considered how very few professional men there were with really large incomes outside of Calcutta. Naturally in the centre of commerce and the neighbourhood of the High Court of the country there was a collection of the most busy professional men. But he thought the hon'ble member could hardly believe that pleaders living in mofussil stations were in the same position as pleaders of the High Court in Calcutta. Besides that, these pleaders were already about to be taxed rather severely in connection with the proposed new Stamp Act, and he thought this was hardly the time to apply to a fresh license tax, in addition to the heavy tax proposed to be imposed upon them under the new Stamp Act. He believed that professional men in Calcutta would be perfectly willing to bear their share of the taxation which was thrown upon the country, and that they would recognise the moderation which had actuated the Government in proposing to secure the amount required in the shape of a very moderate license tax, rather than throwing an income tax upon the whole of the population of the country. The tax was simply an extension of a tax they had all along been paying.

Then as to the question of the mode of application of the money, he believed it was the intention of the Government of India, although he was not aware that the plan had been entirely completed, that in ordinary years and in ordinary times the money thus collected from the various provinces should be spent in reproductive works for the benefit of those provinces. But hon'ble members were aware that in such crisis as lately occurred in Madras, any one province was incapable of bearing the whole burden of such a famine from its own resources, and therefore this fund, which would be formed from the contributions of the various provinces, would be held available to meet such famines wherever they occurred. Now that was a principle to which he understood, his hon'ble friend had agreed in the early part of his speech when he said it was right of the Government to lay upon Bengal her share of the cost of the famine, and His Honor thought it was a principle which no one would dispute. He must say he thought that, so long as in ordinary years the money raised under the Act was spent in the province, they could not grumble if, in times of great emergency the money was expended for the benefit of other provinces, Bengal getting similar assistance from other provinces in return. In speaking of the actual amount mentioned by Sir John Strachey on account of famine expenditure as 9½ millions, and calculating the interest upon it as 40 lakhs, the hon'ble member said that the share of Bengal would be but a small proportion of that sum. But this hon'ble friend did not go back far enough. What Sir John Strachey said was that, although the late famine in Bombay and Madras cost 9½ millions, there would be a further item of 7 millions which had been expended for the relief of the famine in Bengal. Now this should also be taken into account, and as it happened the amount which Bengal was now asked to contribute, and which had been limited to 30 lakhs in the manner which was now proposed, was nearly the interest of the 7 millions which had been expended from the Imperial Revenues upon Bengal alone. Although the amount of 30 lakhs was not mentioned in this Bill, he had received a despatch from the Government of India limiting the payment from Bengal to thirty lakhs for the present at least, leaving the local Government to use for provincial purposes and public improvements in the province under their own supervision, anything in excess of that thirty lakhs which might be raised under this Bill. His Honor thought that that really met very much the views of his hon'ble friend in suggesting that the Government demand should be limited, and the balance credited to the Provincial Revenues, and this was not certainly a condition which the Council could with propriety make on the Bill. The other questions to which the hon'ble member had alluded were, as His Honor had said before, questions of detail, in some of which he concurred, and the remainder would receive the fullest consideration at the hands of the Select Committee.

The Hon'ble Baboo KRISHODAS PAL enquired whether it would be competent to the Select Committee, to whom the Bill might be referred, to introduce a provision to the effect that in ordinary years the proceeds of the tax should, after providing for a proportional share of the interest upon the loans which had been raised on account of famine expenditure, be appropriated to the construction and maintenance of provincial works of a reproductive character, and that in exceptional years and times of emergency the proceeds of the tax might be applied in such manner as to the Governor-General in Council might seem fit. The insertion of such a provision in the Bill would afford the taxpayers some assurance that the money paid by them would as far as possible be expended for their own benefit.

His Honor the President said it was not in his province to modify the order of the Government of India; but the despatch on the subject which had been received from that Government would be submitted for the consideration of the Select Committee and published for general information.

The Hon'ble Mr. Bayley said he had only a few remarks to make in regard to the criticisms to which the Bill had been subjected by the hon'ble member to his left (Baboo Krishodas Pal), these criticisms having already been analysed by His Honor the President. They had all listened with pleasure to the eloquent exordium with which the hon'ble member spoke in the name of the people of India, expressing their earnest appreciation of the labours of the British Go-

vernment and the generosity of the English people in their endeavour to cope with the famine which occurred during the past year, and for his loyal and healthy criticism of the principle of the Bill of which the President had already expressed his appreciation. There was one point, however, which the hon'ble member first took up on which Mr. Bayley thought there were still some remarks which might be made. He said that Sir John Strachey had explained that there were two possible ways of dealing with the present difficulty—one of which was retrenchment, and the other was taxation. The hon'ble member said he was in favour of retrenchment. Well Mr. Bayley had no doubt that the Financial Member of Council would accept the hon'ble member as an able and earnest disciple of his own. Nothing could be stronger than what Sir John Strachey said in Council on this subject. But Mr. Bayley thought that everybody who was present in Council at that meeting (as his hon'ble friend was) ought to be convinced that all the pains and labour which the Government of India could give to the question of retrenchment had been given. If the principle of the Bill was adopted, the hon'ble member said that as soon as time was given for retrenchment, say in three years, this extraordinary taxation should come to an end. Mr. Bayley could not concur with the suggestion which had been made by the hon'ble member. If he would allow him, Mr. Bayley would point out one or two things which the Financial Member said the other day.

See Page 34.

MUNICIPAL ELECTION

Two vacancies having occurred in the representation of wards Nos. 13 & 17 by the death of Baboo Dwarkanath Biswas and by the disqualification of Mr. T. B. Lane, owing to his absence from Calcutta for six months consecutively, it is hereby notified that the rate and tax-payers of the aforesaid two vacant wards must respectively forthwith proceed to elect one Commissioner for each of the aforesaid wards. As only one Commissioner has to be elected in each of the aforesaid wards, each person qualified to vote will, under the concluding Clause of Section 13, be entitled to only one vote.

The election will be held on Monday, the 25th of February 1878, between the hours of 9 A. M. and 6 P. M. at the Town Hall. Voting papers, printed in blue ink, will be furnished only to those rate-payers whose names are registered in the Municipal Office. AND TO NO OTHER PERSON, on their written or personal application to Baboo Chunder Sekur Bose, at the Municipal Office.

EACH VOTER shall present or forward, on the day of election, in a sealed cover, to the polling Officer, his voting paper, with the name of the person for whom he desires to vote, written legibly thereon in the English language, and with all particulars filled in.

ROBERT TURNBULL

Secretary to the Corporation

(Printed at the Hindoo Patriot Press.)